

CITY OF SAINT PAUL
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL
SECTION

REQUIRED SUPPLEMENTARY INFORMATION

City of Saint Paul, Minnesota
**SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE BUDGET AND ACTUAL
 GENERAL FUND**
 For the Fiscal Year Ended December 31, 2005

Schedule 1

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes				
Property Taxes	42,386,653	43,261,111	42,990,712	(270,399)
Gross Earnings Franchise Fees	17,840,511	17,840,511	18,559,769	719,258
Hotel-Motel Tax	734,900	734,900	726,526	(8,374)
Other Taxes	123,560	122,235	96,554	(25,681)
Total Taxes	61,085,624	61,958,757	62,373,561	414,804
Licenses and Permits	864,443	864,443	876,144	11,701
Intergovernmental Revenue	57,574,719	58,314,501	57,473,669	(840,832)
Fees, Sales and Services	14,873,501	14,808,380	14,475,067	(333,313)
Investment Income				
Interest Earned On Investments	2,631,365	2,831,423	3,273,640	442,217
Decrease in Fair Value of Investments	-	-	(1,043,290)	(1,043,290)
Interest Earned On Securities Lending	-	4,157,792	4,157,792	-
Miscellaneous Revenue - Other	346,635	702,994	1,327,428	624,434
Total Revenues	137,376,287	143,638,290	142,914,011	(724,279)
EXPENDITURES				
Current				
General Government				
City Council	2,262,044	2,262,044	2,193,535	68,509
Mayor	1,371,039	1,341,039	1,250,671	90,368
Citizen Service	844,386	762,170	695,279	66,891
City Attorney	5,262,031	5,298,131	5,318,128	(19,997)
Financial Services	2,186,733	2,186,733	1,822,360	364,373
Human Resources	3,278,044	3,237,844	3,071,328	166,516
Human Rights	520,361	520,361	515,251	5,110
Technology	6,274,085	6,449,085	5,521,202	927,883
Total General Government	21,998,723	22,057,407	20,387,754	1,669,653
Public Safety				
Police	58,807,636	60,164,154	59,652,620	511,534
Fire and Safety Services	42,495,007	42,424,647	41,716,131	708,516
License, Inspection and Environmental Protection	737,657	751,414	716,689	34,725
Neighborhood, Housing and Property Improvement	2,707,398	2,889,743	3,037,237	(147,494)
Total Public Safety	104,747,698	106,229,958	105,122,677	1,107,281
Highways and Streets	2,277,483	2,228,583	2,096,092	132,491
Culture and Recreation	22,112,626	22,673,523	22,643,432	30,091
Housing and Economic Development	78,483	78,483	78,483	-
Miscellaneous - Other	5,796,866	6,433,672	5,734,053	699,619
Debt Service				
Other Debt Principal	1,255,618	1,055,618	480,000	575,618
Interest - Securities Lending	-	4,057,778	4,057,778	-
Interest - Other Debt	-	-	540,645	(540,645)
Total Expenditures	158,267,497	164,815,022	161,140,914	3,674,108
Deficiency of Revenues Under Expenditures	(20,891,210)	(21,176,732)	(18,226,903)	2,949,829
OTHER FINANCING SOURCES (USES)				
Transfers In	13,971,909	13,975,306	13,381,951	(593,355)
Transfers Out	(2,177,125)	(2,834,855)	(2,810,644)	24,211
Capital Lease	-	1,000,000	1,000,000	-
Sale of Capital Assets	55,000	55,000	69,968	14,968
Total Other Financing Sources (Uses)	11,849,784	12,195,451	11,641,275	(554,176)
Net Change in Fund Balance	(9,041,426)	(8,981,281)	(6,585,628)	2,395,653
FUND BALANCE, January 1	33,840,385	33,840,385	33,840,385	-
FUND BALANCE, December 31	24,798,959	24,859,104	27,254,757	2,395,653

The notes to the required supplementary information are an integral part of this statement.

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 2

	Library Agency				HRA General Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	7,574,084	7,574,084	7,474,324	(99,760)	832,722	832,722	821,420	(11,302)
Current Tax Increment	-	-	32,759	32,759	-	-	-	-
Delinquent Taxpayer	-	-	35,827	35,827	-	-	3,559	3,559
Total Property Taxes	7,574,084	7,574,084	7,542,910	(31,174)	832,722	832,722	824,979	(7,743)
Intergovernmental Revenue	5,574,855	5,574,855	5,752,561	177,706	48,637	48,637	54,331	5,694
Fees, Sales and Services	47,850	47,850	60,064	12,214	1,226,224	1,226,224	9,752,435	8,526,211
Investment Income								
Interest Earned on Investments	-	-	-	-	150,000	150,000	310,063	160,063
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(120,899)	(120,899)
Miscellaneous - Other	1,153,142	1,153,142	1,024,848	(128,294)	-	-	-	-
Total Revenues	14,349,931	14,349,931	14,380,383	30,452	2,257,583	2,257,583	10,820,909	8,563,326
EXPENDITURES								
Current								
Culture and Recreation	14,485,285	14,411,356	13,928,174	483,182	-	-	-	-
Housing and Economic Development	-	-	-	-	3,893,942	3,893,942	2,226,681	1,667,261
Capital Outlay	96,119	167,798	71,679	96,119	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	5,750,000	5,750,000	5,750,000	-
Interest - Other Debt	-	-	-	-	345,000	345,000	47,917	297,083
Bond Issuance Costs	-	-	-	-	35,000	35,000	-	35,000
Total Expenditures	14,581,404	14,579,154	13,999,853	579,301	10,023,942	10,023,942	8,024,598	1,999,344
Excess (Deficiency) of Revenues Over (Under) Expenditures	(231,473)	(229,223)	380,530	609,753	(7,766,359)	(7,766,359)	2,796,311	10,562,670
OTHER FINANCING SOURCES (USES)								
Transfers Out	-	(2,250)	(2,250)	-	-	-	(18,486)	(18,486)
Total Other Financing Sources (Uses)	-	(2,250)	(2,250)	-	-	-	(18,486)	(18,486)
Net Change in Fund Balances	(231,473)	(231,473)	378,280	609,753	(7,766,359)	(7,766,359)	2,777,825	10,544,184
FUND BALANCES, January 1	890,949	890,949	890,949	-	5,343,738	5,343,738	5,343,738	-
FUND BALANCES, December 31	659,476	659,476	1,269,229	609,753	(2,422,621)	(2,422,621)	8,121,563	10,544,184

continued

The notes to the required supplementary information are an integral part of this statement.

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
MAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005**

Schedule 2

	Total			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES				
Taxes				
Property Taxes				
Current Taxpayer	8,406,806	8,406,806	8,295,744	(111,062)
Current Tax Increment	-	-	32,759	32,759
Delinquent Taxpayer	-	-	39,386	39,386
Total Property Taxes	8,406,806	8,406,806	8,367,889	(38,917)
Intergovernmental Revenue	5,623,492	5,623,492	5,806,892	183,400
Fees, Sales and Services	1,274,074	1,274,074	9,812,499	8,538,425
Investment Income				
Interest Earned on Investments	150,000	150,000	310,063	160,063
Increase (Decrease) in Fair Value of Investments	-	-	(120,899)	(120,899)
Miscellaneous - Other	1,153,142	1,153,142	1,024,848	(128,294)
Total Revenues	16,607,514	16,607,514	25,201,292	8,593,778
EXPENDITURES				
Current				
Culture and Recreation	14,485,285	14,411,356	13,928,174	483,182
Housing and Economic Development	3,893,942	3,893,942	2,226,681	1,667,261
Capital Outlay	96,119	167,798	71,679	96,119
Debt Service				
Other Debt Principal	5,750,000	5,750,000	5,750,000	-
Interest - Other Debt	345,000	345,000	47,917	297,083
Bond Issuance Costs	35,000	35,000	-	35,000
Total Expenditures	24,605,346	24,603,096	22,024,451	2,578,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,997,832)	(7,995,582)	3,176,841	11,172,423
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	(2,250)	(20,736)	(18,486)
Total Other Financing Sources (Uses)	-	(2,250)	(20,736)	(18,486)
Net Change in Fund Balances	(7,997,832)	(7,997,832)	3,156,105	11,153,937
FUND BALANCES, January 1	6,234,687	6,234,687	6,234,687	-
FUND BALANCES, December 31	(1,763,145)	(1,763,145)	9,390,792	11,153,937

The notes to the required supplementary information are an integral part of this statement.

Budgetary Information

A budgetary comparison for the City's General Fund and the annually budgeted Library Agency and HRA General Fund are required supplementary information.

All annually budgeted funds including the General Fund, Library Agency and HRA General Fund are adopted on a basis consistent with generally accepted accounting principals. The legal level of budgetary control for the General Fund is at the department/office level and at the fund level for the Library Agency and HRA General Fund. For additional information, see Note V. A. on pages 73-75.

Neither the Library Agency nor HRA General Fund exceeded the legal level of budgetary control for fiscal year ended December 31, 2005.

The General Fund did not exceed total appropriations at the fund level, however total expenditures exceeded appropriations in the following departments/offices:

	Final Budgeted Amounts	Actual	Variance with Final Budgets
General Fund:			
City Attorney	\$ 5,298,131	\$ 5,318,128	\$ (19,997)
Neighborhood, Housing and Property Improvement	2,889,743	3,037,237	(147,494)

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CITY OF SAINT PAUL
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL
SECTION

SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Special Projects - General Government - to account for monies received from hotel-motel taxes, interest earnings, the city-wide indirect cost recovery plan and other sources, and expended on various general government activities.

Finance Special Projects - to collect assessment service fees to provide administration of street maintenance, storm sewer system charges and various public improvement projects.

Cable Communications - to account for cable television franchise fees utilized to monitor and evaluate the cable television franchise and provide city video programming.

Charitable Gambling Enforcement - to account for 2 ½ percent tax on charitable gambling net receipts to process, monitor and review all lawful gambling activities and to ensure the integrity of operations as required by state law.

Debt - Capital Improvement - to account for proceeds of the sale of city property for which there is no outstanding debt and use remaining proceeds to finance projects in the capital improvement budget.

Utilities Rate Investigation Administration - to account for proceeds from District Energy and Energy Park to be used for city rate investigation expenses.

Property Code Enforcement - to finance the activities of the Truth-In-Sale of Housing, Nuisance Housing Abatement, Code Enforcement Grants, and Rental Registration programs.

License and Permit - to account for revenue received from business and trade licenses, building permits, plan examination, certificate of competency and other fees related to ensuring public safety by monitoring construction activity and businesses.

Police Services - Pension Assets - to account for the over funded portion of police pension assets returned to the city from the Public Employees Retirement Association (PERA) following the merging of the city's police pension funds. The returned monies are to be spent solely on police expenditures.

Crime Laboratory - to account for the revenue received from the General Fund and outside agencies billed for services provided that is used to support the crime laboratory.

continued

Parking Enforcement - to account for utilization of parking enforcement officers' response to citizen complaints for parking violations and to issue parking citations.

Special Projects Police - to account for monies received from various grants, contributions, and other sources to perform various miscellaneous police functions.

Police Officers Clothing - to account for the clothing allowance for police officers, communications center personnel and radio shop personnel in the Police Department.

Fire Responsive Services - to account for monies received by the Department of Fire and Safety Services to perform various fire functions.

Fire Fighting Equipment - to account for monies received from other governmental units, private corporations and individuals for fire protection outside the city and to account for the purchase of fire equipment.

Fire Protection Clothing - to account for the clothing allowance for each uniformed firefighter.

Right of Way Maintenance - to account for revenues received from right-of-way assessments, municipal state aid, county aid, and trunk highway funds for summer street repair and maintenance, winter street activities, boulevard tree maintenance and trimming, sidewalk maintenance, and streetlight maintenance.

Parking Meter Collections - to account for city parking meter and parking fine revenue which support maintenance and enforcement.

Lighting Maintenance Assessment Districts - to account for levied assessments used to operate above standard (ornamental) street lighting systems in various areas of the city, installed at the request of adjacent property owners.

Solid Waste and Recycling - to account for monies received for the city's recycling programs. The recycling programs include the coordinated efforts of the City of Saint Paul, Ramsey County, State of Minnesota, Neighborhood Energy Consortium, Macalester/Groveland District Council and the citizens of Saint Paul.

Special Projects - Division of Health - to account for monies received from federal and state agencies to operate specified public health programs.

Municipal Stadium - to account for the use of revenue from facility rental and other sources to be used for the operation of the Municipal Stadium.

Forestry Special - to account for the services provided to maintain and upkeep the trees and other vegetation growing in the public right-of-way and on private property when requested, which helps maintain a safe traffic corridor for pedestrians and vehicles.

continued

Como Campus - to account for proceeds from education programs, commissions and donations from outside parties, to be appropriated for volunteer recruitment and training, purchase of animals, maintenance of zoo and conservatory and other related costs.

Special Recreation Activities - to account for user fees used to provide city-wide recreational programs such as concerts, day-camp, field trips, tennis tournaments, special events and in-services.

Municipal Athletic Programming - to account for user fees used to coordinate the operation of a city-wide municipal athletic program.

Charitable Gambling - to account for the administration of charitable gambling receipts in conformance with City Council action for the support of youth athletics or otherwise as legally determined.

Parks and Recreation Opportunity - to account for donations and contributions given to the Department of Parks and Recreation for services, supplies, and/or facilities.

Parks and Recreation Grants and Aids - to account for intergovernmental grants and aids received from various federal, state, county and other agencies, and other revenues received to operate specified Parks and Recreation projects.

Rella Havens Memorial Fund - to account for the portion of an estate left to the city's public library system by a former library employee, to be administered at the discretion of the library administrator.

Community Development Block Grant - to account for monies received from the U.S. Department of Housing and Urban Development under the Community Development Block Grant Program, and other miscellaneous revenues derived from projects operated under this program. These monies are to be expended for the development of a viable urban community, by providing decent housing and a suitable living environment and expanded economic opportunities, principally for persons of low and moderate income.

State Grant Programs - to account for various grants received from the State of Minnesota to be used for urban development.

HRA Federal and State Programs - to account for intergovernmental revenues provided to the HRA from the federal, state and local governments.

Section 108 Programs - to account for monies received under the U.S. Department of Housing and Urban Development Section 108 Loan Guaranty Program.

continued

Debt Service Funds

Debt service funds account for financial resources used for the payment of general long-term debt principal, interest and related costs.

G.O. Special Assessment - Streets - to account for monies received from property tax assessments, to be used for the repayment of the principal and interest on special assessment debt with governmental commitment.

City Revenue Bonds and Other Long-Term Debt - to account for monies received from various sources for the payment of principal and interest on city issued revenue bonds and other long-term debt.

Library Debt - to account for the monies received from property taxes and other various sources for the repayment of principal and interest on city issued general obligation bonds for Library Agency capital projects.

Revenue Notes and Other Long-Term Debt - to account for monies received from various sources for the payment of principal and interest on city issued revenue notes and other long-term debt.

Capital Projects Funds

Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Improvement Bonds - to account for monies received from the sale of general obligation bonds, which are subsequently transferred to the Capital Improvement Projects Fund which accounts for the expenditure of the construction projects.

City Sales Tax - to account for the monies received from the one-half percent city sales tax which are used for major RiverCentre capital expenditures, other capital expenditures as determined by the City Council, and the transfer to the HRA General Debt Service Fund for financing the debt service on the HRA Sales Tax Revenue Bonds.

Library Capital Projects - to account for monies received from the sale of general obligation bonds for the construction of Library projects.

City Downtown Capital Projects - to account for development and capital expenditures primarily in Saint Paul's downtown area. The main source of financing for these expenditures is transfers from the HRA General Debt Service Fund under the Downtown and Seventh Place Redevelopment Project Subordinated Tax Increment Revenue Note.

continued

HRA Tax Increment - to account for development and capital expenditures primarily in Saint Paul's Tax Increment Districts using financing from bond proceeds, tax increment revenues, and other sources.

Permanent Funds

Permanent funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs.

Japanese Gardens - to account for donations from the Ordway Family for the construction of the Japanese Garden in Como Park.

Hoffman Memorial - to account for the principal of a trust fund and disbursement of interest derived from donation for perpetual maintenance of a memorial located at Como Park Conservatory.

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2005

Schedule 3

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS					
Cash and Investments with Treasurer	36,121,016	12,259,725	49,224,571	63,714	97,669,026
Cash and Investments with Trustees	135,464	4,666,327	13,293,987	-	18,095,778
Imprest Funds	40,700	-	-	-	40,700
Receivables					
Property Taxes - Due from Ramsey County	-	-	84,196	-	84,196
Property Taxes - Delinquent	-	-	8,219	-	8,219
Accounts (net of allowance for estimated uncollectible)	1,521,549	51,366	-	-	1,572,915
Assessments	12,856,263	13,219,615	-	-	26,075,878
Notes and Loans	12,121,659	-	7,475,072	-	19,596,731
Accrued Interest	356,860	144,253	685,026	605	1,186,744
Due from Other Funds	820,916	830,795	387,968	-	2,039,679
Due from Component Units	66,456	141,265	-	-	207,721
Due from Other Governmental Units	5,454,927	40,964	1,325,706	-	6,821,597
Advance to Other Funds	690,200	-	-	-	690,200
Advance to Component Units	-	-	231,126	-	231,126
Land Held for Resale	2,110,948	-	697,947	-	2,808,895
TOTAL ASSETS	72,296,958	31,354,310	73,413,818	64,319	177,129,405
LIABILITIES AND FUND BALANCES					
Liabilities					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	1,754,136	4,518	-	-	1,758,654
Accrued Salaries Payable	1,316,712	-	-	-	1,316,712
Accounts Payable	2,820,261	-	961,453	1,450	3,783,164
Contracts/Retention Payable	44,000	-	467,047	-	511,047
Due to Other Funds	4,611,411	-	3,373,968	-	7,985,379
Due to Other Governmental Units	2,130,579	-	20,837	-	2,151,416
Advance from Other Funds	460,156	-	6,437,807	-	6,897,963
Deferred Revenue	3,003,180	13,279,319	8,627,794	270	24,910,563
Unearned Revenue	12,852,746	-	-	-	12,852,746
Total Liabilities	28,993,181	13,283,837	19,888,906	1,720	62,167,644
Fund Balances					
Reserved for Encumbrances	2,462,082	-	3,252,468	-	5,714,550
Reserved for Imprest Funds	40,700	-	-	-	40,700
Reserved for Advance to Other Funds	690,200	-	-	-	690,200
Reserved for Advance to Component Units	-	-	231,126	-	231,126
Reserved for Long-Term Receivable	214,883	-	-	-	214,883
Reserved for Mandatory 5% Retirement of Debt	-	26,428	-	-	26,428
Reserved for Permanent Fund Activities	-	-	-	35,000	35,000
Unreserved					
Designated for Next Year's Appropriation	9,036,229	-	133,298	-	9,169,527
Designated for Debt Service	-	18,044,045	-	-	18,044,045
Designated for Specific Capital Projects	-	-	49,908,020	-	49,908,020
Undesignated	30,859,683	-	-	27,599	30,887,282
Total Fund Balances	43,303,777	18,070,473	53,524,912	62,599	114,961,761
TOTAL LIABILITIES AND FUND BALANCES	72,296,958	31,354,310	73,413,818	64,319	177,129,405

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 4

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES					
Taxes					
Property Taxes					
Current Taxpayer	-	1,933,230	-	-	1,933,230
Current Tax Increment	-	-	4,602,084	-	4,602,084
City Sales Tax	-	-	14,219,562	-	14,219,562
Gross Earnings Franchise Fees	1,798,266	-	-	-	1,798,266
Hotel-Motel Tax	1,782,238	-	-	-	1,782,238
Total Taxes	3,580,504	1,933,230	18,821,646	-	24,335,380
Licenses and Permits	8,877,940	-	-	-	8,877,940
Intergovernmental Revenue	32,155,175	150,782	57,717	-	32,363,674
Fees, Sales and Services	20,070,935	3,500,000	277,884	-	23,848,819
Assessments	19,246,464	3,189,601	-	-	22,436,065
Investment Income					
Interest Earned on Investments	902,556	652,419	2,782,785	2,506	4,340,266
Increase (Decrease) in Fair Value of Investments	(100,649)	(203,306)	(818,443)	(938)	(1,123,336)
Interest Earned - Other	68,883	-	450,215	-	519,098
Miscellaneous Revenue					
Program Income	1,874,084	-	-	-	1,874,084
Other	3,311,604	3,250,309	1,088,308	-	7,650,221
Total Revenues	89,987,496	12,473,035	22,660,112	1,568	125,122,211
EXPENDITURES					
Current					
General Government	4,640,223	-	-	-	4,640,223
Public Safety	18,540,998	-	-	-	18,540,998
Highways and Streets	18,165,339	-	-	-	18,165,339
Sanitation	2,553,250	-	-	-	2,553,250
Health	3,840,090	-	-	-	3,840,090
Culture and Recreation	8,262,459	-	-	1,450	8,263,909
Housing and Economic Development	21,533,105	-	15,077,066	-	36,610,171
Capital Outlay	2,023,337	-	5,058,439	-	7,081,776
Debt Service					
Bond Principal	-	3,405,000	-	-	3,405,000
Other Debt Principal	68,841	2,212,708	-	-	2,281,549
Interest - Bonds	-	6,318,280	-	-	6,318,280
Interest - Other Debt	10,757	274,614	2,122,338	-	2,407,709
Bond Issuance Costs	-	-	349,591	-	349,591
Total Expenditures	79,638,399	12,210,602	22,607,434	1,450	114,457,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,349,097	262,433	52,678	118	10,664,326
OTHER FINANCING SOURCES (USES)					
Transfers In	6,089,965	3,726,496	12,654,997	-	22,471,458
Transfers Out	(22,452,531)	(3,585,610)	(49,081,109)	-	(75,119,250)
Bonds Issued	-	-	26,515,000	-	26,515,000
Premium on Bond Issued	-	-	461,545	-	461,545
Sale of Capital Assets	16,228	-	-	-	16,228
Total Other Financing Sources (Uses)	(16,346,338)	140,886	(9,449,567)	-	(25,655,019)
Net Change in Fund Balances	(5,997,241)	403,319	(9,396,889)	118	(14,990,693)
FUND BALANCES, January 1	49,301,018	17,667,154	62,921,801	62,481	129,952,454
FUND BALANCES, December 31	43,303,777	18,070,473	53,524,912	62,599	114,961,761

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE
AND NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2005**

Schedule 5

	Special Revenue				Debt Service			
	Budgeted Amounts		Actual Amount	Variance With Final Budget	Budgeted Amounts		Actual Amount	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	8,030,013	8,030,013	7,999,429	(30,584)
Current Tax Increment	-	-	-	-	10,793,281	10,893,954	8,072,813	(2,821,141)
Delinquent Taxpayer	-	-	-	-	175,000	175,000	55,075	(119,925)
Total Property Taxes	-	-	-	-	18,998,294	19,098,967	16,127,317	(2,971,650)
Gross Earnings Franchise Fees	1,690,000	1,690,000	1,798,266	108,266	880,000	880,000	1,095,058	215,058
Hotel-Motel Tax	1,773,700	1,773,700	1,782,238	8,538	220,000	220,000	220,000	-
Total Taxes	3,463,700	3,463,700	3,580,504	116,804	20,098,294	20,198,967	17,442,375	(2,756,592)
Licenses and Permits	8,892,459	9,105,144	8,877,940	(227,204)	-	-	-	-
Intergovernmental Revenue	14,003,205	15,547,968	13,427,308	(2,120,660)	787,063	787,063	766,698	(20,365)
Fees, Sales and Services	17,866,647	18,202,441	20,014,811	1,812,370	4,255,000	4,255,000	4,020,000	(235,000)
Assessments	20,283,267	20,283,267	19,246,464	(1,036,803)	3,233,334	3,233,334	3,189,601	(43,733)
Investment Income								
Interest Earned on Investments	596,852	596,852	780,355	183,503	1,309,432	1,329,432	2,260,775	931,343
Increase (Decrease) in Fair Value of Investments	-	-	(90,014)	(90,014)	-	-	(691,329)	(691,329)
Interest Earned - Other	-	-	54,454	54,454	-	5,961	330,646	324,685
Miscellaneous Revenue - Other	2,745,508	3,219,599	3,298,028	78,429	3,325,989	3,325,989	3,290,817	(35,172)
Total Revenues	67,851,638	70,418,971	69,189,850	(1,229,121)	33,009,112	33,135,746	30,609,583	(2,526,163)
EXPENDITURES								
Current								
General Government	5,050,817	5,187,408	4,640,223	547,185	584,349	584,349	417,580	166,769
Public Safety	18,967,136	21,164,789	18,540,998	2,623,791	-	-	-	-
Highways and Streets	19,190,662	18,842,870	18,165,339	677,531	-	-	-	-
Sanitation	3,079,361	2,929,361	2,553,250	376,111	-	-	-	-
Health	3,997,722	3,997,722	3,840,090	157,632	-	-	-	-
Culture and Recreation	7,701,704	8,565,410	8,262,459	302,951	-	-	-	-
Housing and Economic Development	-	-	-	-	-	6,848,349	3,308,894	3,539,455
Capital Outlay	3,938,633	4,205,309	1,573,337	2,631,972	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	27,097,162	28,082,162	28,421,162	(339,000)
Other Debt Principal	70,756	70,756	68,841	1,915	2,989,683	2,989,683	2,752,708	236,975
Interest - Bonds	-	-	-	-	18,872,336	18,872,336	18,826,123	46,213
Interest - Other Debt	8,843	8,843	10,757	(1,914)	597,205	597,205	677,343	(80,138)
Bond Issuance Costs	-	-	-	-	5,000	53,230	46,696	6,534
Total Expenditures	62,005,634	64,972,468	57,655,294	7,317,174	50,145,735	58,027,314	54,450,506	3,576,808
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,846,004	5,446,503	11,534,556	6,088,053	(17,136,623)	(24,891,568)	(23,840,923)	1,050,645
OTHER FINANCING SOURCES (USES)								
Transfers In	5,634,602	5,707,827	5,587,886	(119,941)	27,109,390	27,199,177	35,477,776	8,278,599
Transfers Out	(18,721,314)	(19,803,175)	(19,582,085)	221,090	(13,674,962)	(16,365,123)	(18,830,431)	(2,465,308)
Current Refunding Bonds Issued	-	-	-	-	-	5,130,000	5,130,000	-
Refunded Bonds	-	-	-	-	-	(5,005,000)	(5,005,000)	-
Discount on Bonds Issued	-	-	-	-	-	(4,601)	(4,601)	-
Sale of Capital Assets	8,000	8,000	16,228	8,228	-	-	-	-
Total Other Financing Sources (Uses)	(13,078,712)	(14,087,348)	(13,977,971)	109,377	13,434,428	10,954,453	16,767,744	5,813,291
Net Change in Fund Balances	(7,232,708)	(8,640,845)	(2,443,415)	6,197,430	(3,702,195)	(13,937,115)	(7,073,179)	6,863,936
FUND BALANCES, January 1	45,221,125	45,221,125	45,221,125	-	68,818,935	68,818,935	68,818,935	-
FUND BALANCES, December 31	37,988,417	36,580,280	42,777,710	6,197,430	65,116,740	54,881,820	61,745,756	6,863,936

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE
AND NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 5

	Permanent				Total			
	Budgeted Amounts		Actual Amount	Variance With Final Budget	Budgeted Amounts		Actual Amount	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	8,030,013	8,030,013	7,999,429	(30,584)
Current Tax Increment	-	-	-	-	10,793,281	10,893,954	8,072,813	(2,821,141)
Delinquent Taxpayer	-	-	-	-	175,000	175,000	55,075	(119,925)
Total Property Taxes	-	-	-	-	18,998,294	19,098,967	16,127,317	(2,971,650)
Gross Earnings Franchise Fees	-	-	-	-	2,570,000	2,570,000	2,893,324	323,324
Hotel-Motel Tax	-	-	-	-	1,993,700	1,993,700	2,002,238	8,538
Total Taxes	-	-	-	-	23,561,994	23,662,667	21,022,879	(2,639,788)
Licenses and Permits	-	-	-	-	8,892,459	9,105,144	8,877,940	(227,204)
Intergovernmental Revenue	-	-	-	-	14,790,268	16,335,031	14,194,006	(2,141,025)
Fees, Sales and Services	-	-	-	-	22,121,647	22,457,441	24,034,811	1,577,370
Assessments	-	-	-	-	23,516,601	23,516,601	22,436,065	(1,080,536)
Investment Income								
Interest Earned on Investments	2,000	2,000	2,506	506	1,908,284	1,928,284	3,043,636	1,115,352
Increase (Decrease) in Fair Value of Investments	-	-	(938)	(938)	-	-	(782,281)	(782,281)
Interest Earned - Other	-	-	-	-	-	5,961	385,100	379,139
Miscellaneous Revenue - Other	-	-	-	-	6,071,497	6,545,588	6,588,845	43,257
Total Revenues	2,000	2,000	1,568	(432)	100,862,750	103,556,717	99,801,001	(3,755,716)
EXPENDITURES								
Current								
General Government	-	-	-	-	5,635,166	5,771,757	5,057,803	713,954
Public Safety	-	-	-	-	18,967,136	21,164,789	18,540,998	2,623,791
Highways and Streets	-	-	-	-	19,190,662	18,842,870	18,165,339	677,531
Sanitation	-	-	-	-	3,079,361	2,929,361	2,553,250	376,111
Health	-	-	-	-	3,997,722	3,997,722	3,840,090	157,632
Culture and Recreation	2,000	2,000	1,450	550	7,703,704	8,567,410	8,263,909	303,501
Housing and Economic Development	-	-	-	-	-	6,848,349	3,308,894	3,539,455
Capital Outlay	-	-	-	-	3,938,633	4,205,309	1,573,337	2,631,972
Debt Service								
Bond Principal	-	-	-	-	27,097,162	28,082,162	28,421,162	(339,000)
Other Debt Principal	-	-	-	-	3,060,439	3,060,439	2,821,549	238,890
Interest - Bonds	-	-	-	-	18,872,336	18,872,336	18,826,123	46,213
Interest - Other Debt	-	-	-	-	606,048	606,048	688,100	(82,052)
Bond Issuance Costs	-	-	-	-	5,000	53,230	46,696	6,534
Total Expenditures	2,000	2,000	1,450	550	112,153,369	123,001,782	112,107,250	10,894,532
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	118	118	(11,290,619)	(19,445,065)	(12,306,249)	7,138,816
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	32,743,992	32,907,004	41,065,662	8,158,658
Transfers Out	-	-	-	-	(32,396,276)	(36,168,298)	(38,412,516)	(2,244,218)
Current Refunding Bonds Issued	-	-	-	-	-	5,130,000	5,130,000	-
Refunded Bonds	-	-	-	-	-	(5,005,000)	(5,005,000)	-
Discount on Bonds Issued	-	-	-	-	-	(4,601)	(4,601)	-
Sale of Capital Assets	-	-	-	-	8,000	8,000	16,228	8,228
Total Other Financing Sources (Uses)	-	-	-	-	355,716	(3,132,895)	2,789,773	5,922,668
Net Change in Fund Balances	-	-	118	118	(10,934,903)	(22,577,960)	(9,516,476)	13,061,484
FUND BALANCES, January 1	62,481	62,481	62,481	-	114,102,541	114,102,541	114,102,541	-
FUND BALANCES, December 31	62,481	62,481	62,599	118	103,167,638	91,524,581	104,586,065	13,061,484

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2005

Schedule 6

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit	Police Services - Pension Assets
ASSETS									
Cash and Investments with Treasurer	1,255,170	-	1,337,666	95,217	234,437	8,857	438,960	4,476,315	846,461
Cash and Investments with Trustees	-	-	-	-	-	-	-	-	-
Imprest Funds	-	-	100	1,000	-	-	-	3,300	-
Receivables									
Accounts (net of allowance for estimated uncollectible)	285	-	444,149	1,692	-	15,000	-	19,297	-
Assessments	-	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	1,973	-	-	-	42,007
Due from Other Funds	15,196	166,807	-	-	-	-	56,720	11,330	-
Due from Component Units	63,221	-	-	-	-	-	-	-	-
Due from Other Governmental Units	359,331	488,032	11,081	-	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,693,203	654,839	1,792,996	97,909	236,410	23,857	495,680	4,510,242	888,468
LIABILITIES AND FUND BALANCES									
Liabilities									
Interfund Payable for Pooled									
Cash and Investments Overdrafts	-	654,839	-	-	-	-	-	-	-
Accrued Salaries Payable	39,679	-	19,147	10,730	-	1,535	14,316	332,555	10,493
Accounts Payable	307,110	-	55,688	161	-	-	309	81,164	-
Contracts Payable	-	-	-	-	-	-	-	44,000	-
Due to Other Funds	9,088	-	29,757	3,062	-	441	4,066	268,287	2,995
Due to Other Governmental Units	-	-	15	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	879	-	-	-	18,720
Unearned Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	355,877	654,839	104,607	13,953	879	1,976	18,691	726,006	32,208
Fund Balances									
Reserved for Encumbrances	-	-	138,833	1,953	-	-	56,855	22,418	-
Reserved for Imprest Funds	-	-	100	1,000	-	-	-	3,300	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-	-
Unreserved									
Designated for Next Year's Appropriation	140,804	-	704,000	75,958	-	19,554	17,904	1,115,550	295,171
Undesignated	1,196,522	-	845,456	5,045	235,531	2,327	402,230	2,642,968	561,089
Total Fund Balances	1,337,326	-	1,688,389	83,956	235,531	21,881	476,989	3,784,236	856,260
TOTAL LIABILITIES AND FUND BALANCES	1,693,203	654,839	1,792,996	97,909	236,410	23,857	495,680	4,510,242	888,468

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2005

Schedule 6

	Crime Laboratory	Parking Enforcement	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing	Right of Way Maintenance	Parking Meter Collections
ASSETS									
Cash and Investments with Treasurer	78,035	-	3,612,283	382,370	73,583	2,090,213	227,562	13,360,228	1,794,490
Cash and Investments with Trustees	-	-	-	-	-	-	-	-	-
Imprest Funds	-	-	36,000	-	-	-	-	-	-
Receivables									
Accounts (net of allowance for estimated uncollectible)	-	-	133,790	220	2,400	117,944	-	217,296	263,680
Assessments	-	-	-	-	-	-	-	10,349,660	-
Notes and Loans	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	9,906	-	-	-	-	-	-
Due from Other Funds	-	383,230	450	1,444	25	-	-	159,872	1,378
Due from Component Units	-	-	-	-	-	-	-	1,690	1,545
Due from Other Governmental Units	45,785	-	1,250,338	-	202,699	88,570	-	1,023,750	-
Advance to Other Funds	-	-	-	-	-	-	-	690,200	-
Land Held for Resale	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	123,820	383,230	5,042,767	384,034	278,707	2,296,727	227,562	25,802,696	2,061,093
LIABILITIES AND FUND BALANCES									
Liabilities									
Interfund Payable for Pooled									
Cash and Investments Overdrafts	-	305,215	-	-	-	-	-	-	-
Accrued Salaries Payable	2,377	48,157	101,079	-	-	-	-	375,836	8,680
Accounts Payable	-	15,324	439,863	32,084	67,850	-	10,731	454,047	1,363
Contracts Payable	-	-	-	-	-	-	-	-	-
Due to Other Funds	209	14,534	242,798	180	105	-	25	1,273,139	2,039,715
Due to Other Governmental Units	-	-	29,271	-	-	-	-	615	-
Advance from Other Funds	-	-	-	-	-	-	-	-	10,156
Deferred Revenue	29,895	-	4,415	-	-	3,388	-	531,685	1,179
Unearned Revenue	-	-	536,050	-	-	-	-	-	-
Total Liabilities	32,481	383,230	1,353,476	32,264	67,955	3,388	10,756	2,635,322	2,061,093
Fund Balances									
Reserved for Encumbrances	-	-	64,999	-	-	1,133,190	-	782,287	-
Reserved for Imprest Funds	-	-	36,000	-	-	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	690,200	-
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	-	-
Unreserved									
Designated for Next Year's Appropriation	-	-	1,128,246	-	-	397,917	-	4,897,147	-
Undesignated	91,339	-	2,460,046	351,770	210,752	762,232	216,806	16,797,740	-
Total Fund Balances	91,339	-	3,689,291	351,770	210,752	2,293,339	216,806	23,167,374	-
TOTAL LIABILITIES AND FUND BALANCES	123,820	383,230	5,042,767	384,034	278,707	2,296,727	227,562	25,802,696	2,061,093

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2005

Schedule 6

	Lighting Maintenance Assessment Districts	Solid Waste and Recycling	Special Projects - Division of Health	Municipal Stadium	Forestry Special	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Charitable Gambling
ASSETS									
Cash and Investments with Treasurer	159,182	1,582,029	-	219,776	-	313,470	308,458	-	76,812
Cash and Investments with Trustees	-	-	-	-	-	-	-	-	-
Imprest Funds	-	-	-	-	-	150	-	150	-
Receivables									
Accounts (net of allowance for estimated uncollectible)	61	-	-	1,411	555	278,039	24,900	730	-
Assessments	123,709	2,382,894	-	-	-	-	-	-	-
Notes and Loans	-	784,786	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	643
Due from Other Funds	-	-	-	-	-	-	700	-	-
Due from Component Units	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	2,503	41,038	804,894	-	-	67,500	-	-	-
Advance to Other Funds	-	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	285,455	4,790,747	804,894	221,187	555	659,159	334,058	880	77,455
LIABILITIES AND FUND BALANCES									
Liabilities									
Interfund Payable for Pooled									
Cash and Investments Overdrafts	-	-	543,844	-	154,929	-	-	13,497	-
Accrued Salaries Payable	-	3,862	161,538	6,892	55,047	75,020	17,905	7,360	-
Accounts Payable	-	82,164	-	212	34,827	90,727	58,972	2,392	-
Contracts Payable	-	-	-	-	-	-	-	-	-
Due to Other Funds	3,975	151,072	46,015	8,505	17,287	19,381	2,604	1,934	-
Due to Other Governmental Units	-	-	-	-	-	678	-	-	-
Advance from Other Funds	-	450,000	-	-	-	-	-	-	-
Deferred Revenue	14,462	2,382,894	-	-	555	-	-	-	287
Unearned Revenue	-	-	-	-	-	-	16,053	-	-
Total Liabilities	18,437	3,069,992	751,397	15,609	262,645	185,806	95,534	25,183	287
Fund Balances									
Reserved for Encumbrances	-	-	-	-	114,012	32,619	5,480	-	-
Reserved for Imprest Funds	-	-	-	-	-	150	-	150	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-	-
Reserved for Long-Term Receivable	-	214,883	-	-	-	-	-	-	-
Unreserved									
Designated for Next Year's Appropriation	9,511	209,590	-	-	-	3,105	-	-	-
Undesignated	257,507	1,296,282	53,497	205,578	(376,102)	437,479	233,044	(24,453)	77,168
Total Fund Balances	267,018	1,720,755	53,497	205,578	(262,090)	473,353	238,524	(24,303)	77,168
TOTAL LIABILITIES AND FUND BALANCES	285,455	4,790,747	804,894	221,187	555	659,159	334,058	880	77,455

continued

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2005

Schedule 6

	Parks and Recreation Opportunity	Parks and Recreation Grants and Aids	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and Investments with Treasurer	72,776	985,225	391,531	-	1,064,634	635,276	-	36,121,016
Cash and Investments with Trustees	-	-	-	-	-	-	135,464	135,464
Imprest Funds	-	-	-	-	-	-	-	40,700
Receivables								
Accounts (net of allowance for estimated uncollectible)	100	-	-	-	-	-	-	1,521,549
Assessments	-	-	-	-	-	-	-	12,856,263
Notes and Loans	-	-	-	3,983,479	106,793	7,246,601	-	12,121,659
Accrued Interest	270	-	3,688	120,355	10,065	167,567	386	356,860
Due from Other Funds	-	-	-	-	-	23,764	-	820,916
Due from Component Units	-	-	-	-	-	-	-	66,456
Due from Other Governmental Units	-	164,477	-	812,263	43,593	49,073	-	5,454,927
Advance to Other Funds	-	-	-	-	-	-	-	690,200
Land Held for Resale	-	-	-	2,110,948	-	-	-	2,110,948
TOTAL ASSETS	73,146	1,149,702	395,219	7,027,045	1,225,085	8,122,281	135,850	72,296,958
LIABILITIES AND FUND BALANCES								
Liabilities								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	81,812	-	-	-	1,754,136
Accrued Salaries Payable	-	24,504	-	-	-	-	-	1,316,712
Accounts Payable	-	9,750	-	464,539	585,854	25,130	-	2,820,261
Contracts Payable	-	-	-	-	-	-	-	44,000
Due to Other Funds	-	49,079	-	265,913	-	21,395	135,850	4,611,411
Due to Other Governmental Units	-	-	-	-	-	2,100,000	-	2,130,579
Advance from Other Funds	-	-	-	-	-	-	-	460,156
Deferred Revenue	120	10,000	1,643	-	3,058	-	-	3,003,180
Unearned Revenue	-	-	-	6,214,781	110,106	5,975,756	-	12,852,746
Total Liabilities	120	93,333	1,643	7,027,045	699,018	8,122,281	135,850	28,993,181
Fund Balances								
Reserved for Encumbrances	-	99,436	-	-	10,000	-	-	2,462,082
Reserved for Imprest Funds	-	-	-	-	-	-	-	40,700
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	690,200
Reserved for Long-Term Receivable	-	-	-	-	-	-	-	214,883
Unreserved								
Designated for Next Year's Appropriation	-	21,772	-	-	-	-	-	9,036,229
Undesignated	73,026	935,161	393,576	-	516,067	-	-	30,859,683
Total Fund Balances	73,026	1,056,369	393,576	-	526,067	-	-	43,303,777
TOTAL LIABILITIES AND FUND BALANCES	73,146	1,149,702	395,219	7,027,045	1,225,085	8,122,281	135,850	72,296,958

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN
 FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2005

Schedule 7

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit	Police Services - Pension Assets
REVENUES									
Taxes									
Gross Earnings Franchise Fees	-	-	1,798,266	-	-	-	-	-	-
Hotel-Motel Tax	1,782,238	-	-	-	-	-	-	-	-
Total Taxes	1,782,238	-	1,798,266	-	-	-	-	-	-
Licenses and Permits	-	-	-	253,913	-	-	4,400	8,412,185	-
Intergovernmental Revenue	389,133	-	-	-	-	-	-	-	-
Fees, Sales and Services	4,818,731	-	98,079	-	84,860	71,980	386,101	1,681,921	-
Assessments	-	-	-	-	-	-	-	-	-
Investment Income									
Interest Earned on Investments	538,242	-	-	-	6,986	-	-	-	176,043
Increase (Decrease) in Fair Value of Investments	-	-	-	-	(3,059)	-	-	-	(65,106)
Interest Earned - Other	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue									
Program Income	-	-	-	-	-	-	-	-	-
Other	57,789	-	813,425	-	-	-	-	38,366	-
Total Revenues	7,586,133	-	2,709,770	253,913	88,787	71,980	390,501	10,132,472	110,937
EXPENDITURES									
Current									
General Government	2,719,543	228,181	1,367,891	285,565	-	39,043	-	-	-
Public Safety	-	-	-	-	-	-	503,884	9,710,055	217,342
Highways and Streets	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	310,904	-	-	-	-	54,131	-
Debt Service									
Other Debt Principal	-	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	2,719,543	228,181	1,678,795	285,565	-	39,043	503,884	9,764,186	217,342
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,866,590	(228,181)	1,030,975	(31,652)	88,787	32,937	(113,383)	368,286	(106,405)
OTHER FINANCING SOURCES (USES)									
Transfers In	15,196	166,807	-	-	-	-	154,827	18,920	-
Transfers Out	(4,832,052)	(232,779)	(1,050,256)	(10,000)	-	(22,962)	(55,963)	(153,082)	(3,370)
Sale of Capital Assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,816,856)	(65,972)	(1,050,256)	(10,000)	-	(22,962)	98,864	(134,162)	(3,370)
Net Change in Fund Balances	49,734	(294,153)	(19,281)	(41,652)	88,787	9,975	(14,519)	234,124	(109,775)
FUND BALANCES, January 1	1,287,592	294,153	1,707,670	125,608	146,744	11,906	491,508	3,550,112	966,035
FUND BALANCES, December 31	1,337,326	-	1,688,389	83,956	235,531	21,881	476,989	3,784,236	856,260

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 7

	Crime Laboratory	Parking Enforcement	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing	Right of Way Maintenance	Parking Meter Collections
REVENUES									
Taxes									
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	201,529	-	-	-	-	5,913	-
Intergovernmental Revenue	-	-	3,584,615	-	355,700	-	-	3,361,422	3,628,685
Fees, Sales and Services	70,010	-	2,031,552	-	10,835	510,755	-	2,049,176	1,800,973
Assessments	-	-	-	-	-	-	-	16,800,397	-
Investment Income									
Interest Earned on Investments	-	-	41,260	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(15,354)	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue									
Program Income	-	-	-	-	-	-	-	-	-
Other	71,329	-	355,748	-	92,399	10,453	-	19,539	-
Total Revenues	141,339	-	6,199,350	-	458,934	521,208	-	22,236,447	5,429,658
EXPENDITURES									
Current									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	91,863	1,187,085	5,643,824	532,781	438,938	1,321	213,905	-	-
Highways and Streets	-	-	-	-	-	-	-	17,581,499	448,838
Sanitation	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	412,790	-	45,000	131,110	-	398,106	-
Debt Service									
Other Debt Principal	-	68,841	-	-	-	-	-	-	-
Interest - Other Debt	-	10,757	-	-	-	-	-	-	-
Total Expenditures	91,863	1,266,683	6,056,614	532,781	483,938	132,431	213,905	17,979,605	448,838
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,476	(1,266,683)	142,736	(532,781)	(25,004)	388,777	(213,905)	4,256,842	4,980,820
OTHER FINANCING SOURCES (USES)									
Transfers In	31,000	1,254,064	199,482	538,122	-	-	232,283	-	-
Transfers Out	-	(4,680)	(195,254)	-	-	-	-	(7,223,383)	(4,980,820)
Sale of Capital Assets	-	-	-	-	2,000	13,425	-	803	-
Total Other Financing Sources (Uses)	31,000	1,249,384	4,228	538,122	2,000	13,425	232,283	(7,222,580)	(4,980,820)
Net Change in Fund Balances	80,476	(17,299)	146,964	5,341	(23,004)	402,202	18,378	(2,965,738)	-
FUND BALANCES, January 1	10,863	17,299	3,542,327	346,429	233,756	1,891,137	198,428	26,133,112	-
FUND BALANCES, December 31	91,339	-	3,689,291	351,770	210,752	2,293,339	216,806	23,167,374	-

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 7

	Lighting Maintenance Assessment Districts	Solid Waste and Recycling	Special Projects - Division of Health	Municipal Stadium	Forestry Special	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Charitable Gambling
REVENUES									
Taxes	-	-	-	-	-	-	-	-	-
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	543,413	-	-	-	129,000	-	-	-
Fees, Sales and Services	-	-	3,840,090	353,848	-	384,660	1,295,045	471,407	28,811
Assessments	158,792	2,287,275	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-	2,366
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	636	(997)
Interest Earned - Other	-	54,454	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Other	-	-	-	499	-	1,627,062	25,039	29,774	1,524
Total Revenues	158,792	2,885,142	3,840,090	354,347	-	2,140,722	1,320,084	501,817	31,704
EXPENDITURES									
Current	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Highways and Streets	135,002	-	-	-	-	-	-	-	-
Sanitation	-	2,553,250	-	-	-	-	-	-	-
Health	-	-	3,840,090	-	-	-	-	-	-
Culture and Recreation	-	-	-	383,562	2,329,026	2,412,064	1,392,889	472,421	-
Housing and Economic Development	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	45,460	62,583	62,893	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-	-
Total Expenditures	135,002	2,553,250	3,840,090	383,562	2,374,486	2,474,647	1,455,782	472,421	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,790	331,892	-	(29,215)	(2,374,486)	(333,925)	(135,698)	29,396	31,704
OTHER FINANCING SOURCES (USES)									
Transfers In	-	7,191	53,497	73,261	1,998,662	407,489	7,000	-	-
Transfers Out	-	-	-	-	-	(106,832)	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	7,191	53,497	73,261	1,998,662	300,657	7,000	-	-
Net Change in Fund Balances	23,790	339,083	53,497	44,046	(375,824)	(33,268)	(128,698)	29,396	31,704
FUND BALANCES, January 1	243,228	1,381,672	-	161,532	113,734	506,621	367,222	(53,699)	45,464
FUND BALANCES, December 31	267,018	1,720,755	53,497	205,578	(262,090)	473,353	238,524	(24,303)	77,168

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 7

	Parks and Recreation Opportunity	Parks and Recreation Grants and Aids	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Total Nonmajor Special Revenue Funds
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	1,798,266
Hotel-Motel Tax	-	-	-	-	-	-	-	1,782,238
Total Taxes	-	-	-	-	-	-	-	3,580,504
Licenses and Permits	-	-	-	-	-	-	-	8,877,940
Intergovernmental Revenue	-	1,435,340	-	12,518,622	1,447,120	4,431,478	330,647	32,155,175
Fees, Sales and Services	1,260	24,717	-	-	-	56,124	-	20,070,935
Assessments	-	-	-	-	-	-	-	19,246,464
Investment Income								
Interest Earned on Investments	1,114	-	14,344	-	30,487	7	91,707	902,556
Increase (Decrease) in Fair Value of Investments	(418)	-	(5,716)	-	(10,635)	-	-	(100,649)
Interest Earned - Other	-	-	-	-	-	14,429	-	68,883
Miscellaneous Revenue								
Program Income	-	-	-	1,684,264	-	189,820	-	1,874,084
Other	38,347	116,735	-	-	13,576	-	-	3,311,604
Total Revenues	40,303	1,576,792	8,628	14,202,886	1,480,548	4,691,858	422,354	89,987,496
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	4,640,223
Public Safety	-	-	-	-	-	-	-	18,540,998
Highways and Streets	-	-	-	-	-	-	-	18,165,339
Sanitation	-	-	-	-	-	-	-	2,553,250
Health	-	-	-	-	-	-	-	3,840,090
Culture and Recreation	51,319	1,205,977	15,201	-	-	-	-	8,262,459
Housing and Economic Development	-	-	-	12,203,669	979,542	4,715,622	3,634,272	21,533,105
Capital Outlay	1,900	48,460	-	-	450,000	-	-	2,023,337
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	68,841
Interest - Other Debt	-	-	-	-	-	-	-	10,757
Total Expenditures	53,219	1,254,437	15,201	12,203,669	1,429,542	4,715,622	3,634,272	79,638,399
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,916)	322,355	(6,573)	1,999,217	51,006	(23,764)	(3,211,918)	10,349,097
OTHER FINANCING SOURCES (USES)								
Transfers In	-	430,085	-	478,315	-	23,764	-	6,089,965
Transfers Out	-	(710,652)	-	(2,477,532)	(257,064)	-	(135,850)	(22,452,531)
Sale of Capital Assets	-	-	-	-	-	-	-	16,228
Total Other Financing Sources (Uses)	-	(280,567)	-	(1,999,217)	(257,064)	23,764	(135,850)	(16,346,338)
Net Change in Fund Balances	(12,916)	41,788	(6,573)	-	(206,058)	-	(3,347,768)	(5,997,241)
FUND BALANCES, January 1	85,942	1,014,581	400,149	-	732,125	-	3,347,768	49,301,018
FUND BALANCES, December 31	73,026	1,056,369	393,576	-	526,067	-	-	43,303,777

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Special Projects - General Government				Finance Special Projects			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	1,773,700	1,773,700	1,782,238	8,538	-	-	-	-
Total Taxes	1,773,700	1,773,700	1,782,238	8,538	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	467,982	467,982	389,133	(78,849)	-	-	-	-
Fees, Sales and Services	4,734,746	4,734,746	4,818,731	83,985	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	480,000	480,000	538,242	58,242	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	235,000	235,000	57,789	(177,211)	-	-	-	-
Total Revenues	7,691,428	7,691,428	7,586,133	(105,295)	-	-	-	-
EXPENDITURES								
Current								
General Government	2,983,759	2,933,759	2,719,543	214,216	76,352	239,543	228,181	11,362
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	321,501	61,734	-	61,734
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,983,759	2,933,759	2,719,543	214,216	397,853	301,277	228,181	73,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,707,669	4,757,669	4,866,590	108,921	(397,853)	(301,277)	(228,181)	73,096
OTHER FINANCING SOURCES (USES)								
Transfers In	36,092	36,092	15,196	(20,896)	-	-	166,807	166,807
Transfers Out	(4,949,540)	(4,949,540)	(4,832,052)	117,488	-	(232,779)	(232,779)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,913,448)	(4,913,448)	(4,816,856)	96,592	-	(232,779)	(65,972)	166,807
Net Change in Fund Balances	(205,779)	(155,779)	49,734	205,513	(397,853)	(534,056)	(294,153)	239,903
FUND BALANCES, January 1	1,287,592	1,287,592	1,287,592	-	294,153	294,153	294,153	-
FUND BALANCES, December 31	1,081,813	1,131,813	1,337,326	205,513	(103,700)	(239,903)	-	239,903

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Cable Communications				Charitable Gambling Enforcement			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Gross Earnings Franchise Fees	1,690,000	1,690,000	1,798,266	108,266	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	1,690,000	1,690,000	1,798,266	108,266	-	-	-	-
Licenses and Permits	-	-	-	-	310,000	310,000	253,913	(56,087)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	90,825	90,825	98,079	7,254	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	796,000	819,400	813,425	(5,975)	-	-	-	-
Total Revenues	2,576,825	2,600,225	2,709,770	109,545	310,000	310,000	253,913	(56,087)
EXPENDITURES								
Current								
General Government	1,596,229	1,619,629	1,367,891	251,738	355,434	355,434	285,565	69,869
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	469,189	469,189	310,904	158,285	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,065,418	2,088,818	1,678,795	410,023	355,434	355,434	285,565	69,869
Excess (Deficiency) of Revenues Over (Under) Expenditures	511,407	511,407	1,030,975	519,568	(45,434)	(45,434)	(31,652)	13,782
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(1,051,042)	(1,051,042)	(1,050,256)	786	(10,000)	(10,000)	(10,000)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,051,042)	(1,051,042)	(1,050,256)	786	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balances	(539,635)	(539,635)	(19,281)	520,354	(55,434)	(55,434)	(41,652)	13,782
FUND BALANCES, January 1	1,707,670	1,707,670	1,707,670	-	125,608	125,608	125,608	-
FUND BALANCES, December 31	1,168,035	1,168,035	1,688,389	520,354	70,174	70,174	83,956	13,782

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Debt - Capital Improvement				Utilities Rate Investigation Administration			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	84,860	84,860	65,000	65,000	71,980	6,980
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	6,986	6,986	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(3,059)	(3,059)	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	-	-	88,787	88,787	65,000	65,000	71,980	6,980
EXPENDITURES								
Current								
General Government	-	-	-	-	39,043	39,043	39,043	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	39,043	39,043	39,043	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	88,787	88,787	25,957	25,957	32,937	6,980
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	(22,962)	(22,962)	(22,962)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(22,962)	(22,962)	(22,962)	-
Net Change in Fund Balances	-	-	88,787	88,787	2,995	2,995	9,975	6,980
FUND BALANCES, January 1	146,744	146,744	146,744	-	11,906	11,906	11,906	-
FUND BALANCES, December 31	146,744	146,744	235,531	88,787	14,901	14,901	21,881	6,980

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Property Code Enforcement				License and Permit			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	4,000	4,000	4,400	400	8,578,459	8,505,234	8,412,185	(93,049)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	319,745	319,745	386,101	66,356	1,460,655	1,460,655	1,681,921	221,266
Assessments	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	200,000	200,000	-	(200,000)	28,000	28,808	38,366	9,558
Total Revenues	523,745	523,745	390,501	(133,244)	10,067,114	9,994,697	10,132,472	137,775
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	783,500	783,500	503,884	279,616	9,888,923	10,131,197	9,710,055	421,142
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	655	20,655	54,131	(33,476)
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	783,500	783,500	503,884	279,616	9,889,578	10,151,852	9,764,186	387,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(259,755)	(259,755)	(113,383)	146,372	177,536	(157,155)	368,286	525,441
OTHER FINANCING SOURCES (USES)								
Transfers In	200,000	200,000	154,827	(45,173)	30,600	103,825	18,920	(84,905)
Transfers Out	(56,830)	(56,830)	(55,963)	867	(164,008)	(164,008)	(153,082)	10,926
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	143,170	143,170	98,864	(44,306)	(133,408)	(60,183)	(134,162)	(73,979)
Net Change in Fund Balances	(116,585)	(116,585)	(14,519)	102,066	44,128	(217,338)	234,124	451,462
FUND BALANCES, January 1	491,508	491,508	491,508	-	3,550,112	3,550,112	3,550,112	-
FUND BALANCES, December 31	374,923	374,923	476,989	102,066	3,594,240	3,332,774	3,784,236	451,462

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Police Services - Pension Assets				Crime Laboratory			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	26,000	58,090	70,010	11,920
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	51,792	51,792	176,043	124,251	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	(65,106)	(65,106)	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	71,329	71,329
Total Revenues	51,792	51,792	110,937	59,145	26,000	58,090	141,339	83,249
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	218,007	218,007	217,342	665	64,950	97,040	91,863	5,177
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	218,007	218,007	217,342	665	64,950	97,040	91,863	5,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,215)	(166,215)	(106,405)	59,810	(38,950)	(38,950)	49,476	88,426
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	31,000	31,000	31,000	-
Transfers Out	(3,370)	(3,370)	(3,370)	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,370)	(3,370)	(3,370)	-	31,000	31,000	31,000	-
Net Change in Fund Balances	(169,585)	(169,585)	(109,775)	59,810	(7,950)	(7,950)	80,476	88,426
FUND BALANCES, January 1	966,035	966,035	966,035	-	10,863	10,863	10,863	-
FUND BALANCES, December 31	796,450	796,450	856,260	59,810	2,913	2,913	91,339	88,426

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Parking Enforcement				Special Projects Police			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	285,910	201,529	(84,381)
Intergovernmental Revenue	-	-	-	-	3,904,024	4,807,213	3,584,615	(1,222,598)
Fees, Sales and Services	-	-	-	-	2,139,980	2,154,642	2,031,552	(123,090)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	39,397	39,397	41,260	1,863
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(15,354)	(15,354)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	263,808	263,808	355,748	91,940
Total Revenues	-	-	-	-	6,347,209	7,550,970	6,199,350	(1,351,620)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,288,902	1,288,902	1,187,085	101,817	5,856,553	7,138,069	5,643,824	1,494,245
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	31,708	31,708	-	31,708	942,270	995,244	412,790	582,454
Debt Service								
Other Debt Principal	70,756	70,756	68,841	1,915	-	-	-	-
Interest - Other Debt	8,843	8,843	10,757	(1,914)	-	-	-	-
Total Expenditures	1,400,209	1,400,209	1,266,683	133,526	6,798,823	8,133,313	6,056,614	2,076,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,400,209)	(1,400,209)	(1,266,683)	133,526	(451,614)	(582,343)	142,736	725,079
OTHER FINANCING SOURCES (USES)								
Transfers In	1,404,889	1,404,889	1,254,064	(150,825)	199,482	199,482	199,482	-
Transfers Out	(4,680)	(4,680)	(4,680)	-	(272,419)	(327,050)	(195,254)	131,796
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,400,209	1,400,209	1,249,384	(150,825)	(72,937)	(127,568)	4,228	131,796
Net Change in Fund Balances	-	-	(17,299)	(17,299)	(524,551)	(709,911)	146,964	856,875
FUND BALANCES, January 1	17,299	17,299	17,299	-	3,542,327	3,542,327	3,542,327	-
FUND BALANCES, December 31	17,299	17,299	-	(17,299)	3,017,776	2,832,416	3,689,291	856,875

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Police Officers Clothing				Fire Responsive Services			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	525,741	355,700	(170,041)
Fees, Sales and Services	-	-	-	-	750	750	10,835	10,085
Assessments	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	43,200	43,200	92,399	49,199
Total Revenues	-	-	-	-	43,950	569,691	458,934	(110,757)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	532,781	532,781	532,781	-	102,626	744,399	438,938	305,461
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	45,000	45,000	-
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	532,781	532,781	532,781	-	102,626	789,399	483,938	305,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	(532,781)	(532,781)	(532,781)	-	(58,676)	(219,708)	(25,004)	194,704
OTHER FINANCING SOURCES (USES)								
Transfers In	532,781	532,781	538,122	5,341	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	2,000	2,000
Total Other Financing Sources (Uses)	532,781	532,781	538,122	5,341	-	-	2,000	2,000
Net Change in Fund Balances	-	-	5,341	5,341	(58,676)	(219,708)	(23,004)	196,704
FUND BALANCES, January 1	346,429	346,429	346,429	-	233,756	233,756	233,756	-
FUND BALANCES, December 31	346,429	346,429	351,770	5,341	175,080	14,048	210,752	196,704

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Fire Fighting Equipment				Fire Protection Clothing			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	497,695	497,695	510,755	13,060	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	10,453	10,453	-	-	-	-
Total Revenues	497,695	497,695	521,208	23,513	-	-	-	-
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,321	1,321	1,321	-	229,573	229,573	213,905	15,668
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	1,264,300	1,264,300	131,110	1,133,190	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,265,621	1,265,621	132,431	1,133,190	229,573	229,573	213,905	15,668
Excess (Deficiency) of Revenues Over (Under) Expenditures	(767,926)	(767,926)	388,777	1,156,703	(229,573)	(229,573)	(213,905)	15,668
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	229,573	229,573	232,283	2,710
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	8,000	8,000	13,425	5,425	-	-	-	-
Total Other Financing Sources (Uses)	8,000	8,000	13,425	5,425	229,573	229,573	232,283	2,710
Net Change in Fund Balances	(759,926)	(759,926)	402,202	1,162,128	-	-	18,378	18,378
FUND BALANCES, January 1	1,891,137	1,891,137	1,891,137	-	198,428	198,428	198,428	-
FUND BALANCES, December 31	1,131,211	1,131,211	2,293,339	1,162,128	198,428	198,428	216,806	18,378

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 8

	Right of Way Maintenance				Parking Meter Collections			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	5,913	5,913	-	-	-	-
Intergovernmental Revenue	3,409,045	3,409,045	3,361,422	(47,623)	4,000,000	4,000,000	3,628,685	(371,315)
Fees, Sales and Services	462,318	462,318	2,049,176	1,586,858	1,813,985	1,813,985	1,800,973	(13,012)
Assessments	17,228,583	17,228,583	16,800,397	(428,186)	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	19,539	19,539	-	-	-	-
Total Revenues	21,099,946	21,099,946	22,236,447	1,136,501	5,813,985	5,813,985	5,429,658	(384,327)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	18,586,854	18,240,331	17,581,499	658,832	465,702	464,433	448,838	15,595
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	733,620	1,035,377	398,106	637,271	40,800	30,512	-	30,512
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	19,320,474	19,275,708	17,979,605	1,296,103	506,502	494,945	448,838	46,107
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,779,472	1,824,238	4,256,842	2,432,604	5,307,483	5,319,040	4,980,820	(338,220)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(6,100,893)	(6,845,659)	(7,223,383)	(377,724)	(5,307,483)	(5,317,771)	(4,980,820)	336,951
Sale of Capital Assets	-	-	803	803	-	-	-	-
Total Other Financing Sources (Uses)	(6,100,893)	(6,845,659)	(7,222,580)	(376,921)	(5,307,483)	(5,317,771)	(4,980,820)	336,951
Net Change in Fund Balances	(4,321,421)	(5,021,421)	(2,965,738)	2,055,683	-	1,269	-	(1,269)
FUND BALANCES, January 1	26,133,112	26,133,112	26,133,112	-	-	-	-	-
FUND BALANCES, December 31	21,811,691	21,111,691	23,167,374	2,055,683	-	1,269	-	(1,269)

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

	Lighting Maintenance Assessment Districts				Solid Waste and Recycling			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	539,549	539,549	543,413	3,864
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	129,584	129,584	158,792	29,208	2,525,100	2,525,100	2,287,275	(237,825)
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	54,454	54,454
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	129,584	129,584	158,792	29,208	3,064,649	3,064,649	2,885,142	(179,507)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	138,106	138,106	135,002	3,104	-	-	-	-
Sanitation	-	-	-	-	3,079,361	2,929,361	2,553,250	376,111
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	138,106	138,106	135,002	3,104	3,079,361	2,929,361	2,553,250	376,111
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,522)	(8,522)	23,790	32,312	(14,712)	135,288	331,892	196,604
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	7,191	7,191	7,191	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	7,191	7,191	7,191	-
Net Change in Fund Balances	(8,522)	(8,522)	23,790	32,312	(7,521)	142,479	339,083	196,604
FUND BALANCES, January 1	243,228	243,228	243,228	-	1,381,672	1,381,672	1,381,672	-
FUND BALANCES, December 31	234,706	234,706	267,018	32,312	1,374,151	1,524,151	1,720,755	196,604

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

	Special Projects - Division of Health				Municipal Stadium			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	3,997,722	3,997,722	3,840,090	(157,632)	360,000	360,000	353,848	(6,152)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	499	499
Total Revenues	3,997,722	3,997,722	3,840,090	(157,632)	360,000	360,000	354,347	(5,653)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	3,997,722	3,997,722	3,840,090	157,632	-	-	-	-
Culture and Recreation	-	-	-	-	400,161	400,161	383,562	16,599
Capital Outlay	-	-	-	-	22,249	22,249	-	22,249
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	3,997,722	3,997,722	3,840,090	157,632	422,410	422,410	383,562	38,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(62,410)	(62,410)	(29,215)	33,195
OTHER FINANCING SOURCES (USES)								
Transfers In	53,497	53,497	53,497	-	73,261	73,261	73,261	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	53,497	53,497	53,497	-	73,261	73,261	73,261	-
Net Change in Fund Balances	53,497	53,497	53,497	-	10,851	10,851	44,046	33,195
FUND BALANCES, January 1	-	-	-	-	161,532	161,532	161,532	-
FUND BALANCES, December 31	53,497	53,497	53,497	-	172,383	172,383	205,578	33,195

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

	Forestry Special				Como Campus			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	361,500	429,000	129,000	(300,000)
Fees, Sales and Services	-	-	-	-	512,300	453,842	384,660	(69,182)
Assessments	400,000	400,000	-	(400,000)	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	1,103,500	1,422,277	1,627,062	204,785
Total Revenues	400,000	400,000	-	(400,000)	1,977,300	2,305,119	2,140,722	(164,397)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	2,500,487	2,500,487	2,329,026	171,461	2,295,037	2,655,372	2,412,064	243,308
Capital Outlay	-	-	45,460	(45,460)	21,321	43,321	62,583	(19,262)
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	2,500,487	2,500,487	2,374,486	126,001	2,316,358	2,698,693	2,474,647	224,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,100,487)	(2,100,487)	(2,374,486)	(273,999)	(339,058)	(393,574)	(333,925)	59,649
OTHER FINANCING SOURCES (USES)								
Transfers In	1,998,662	1,998,662	1,998,662	-	407,489	407,489	407,489	-
Transfers Out	-	-	-	-	(67,435)	(106,832)	(106,832)	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,998,662	1,998,662	1,998,662	-	340,054	300,657	300,657	-
Net Change in Fund Balances	(101,825)	(101,825)	(375,824)	(273,999)	996	(92,917)	(33,268)	59,649
FUND BALANCES, January 1	113,734	113,734	113,734	-	506,621	506,621	506,621	-
FUND BALANCES, December 31	11,909	11,909	(262,090)	(273,999)	507,617	413,704	473,353	59,649

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

	Special Recreation Activities				Municipal Athletic Programming			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	967,604	1,249,104	1,295,045	45,941	385,070	451,070	471,407	20,337
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	636	636
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	1,000	1,000	25,039	24,039	-	20,500	29,774	9,274
Total Revenues	968,604	1,250,104	1,320,084	69,980	385,070	471,570	501,817	30,247
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	972,008	1,188,197	1,392,889	(204,692)	385,071	471,571	472,421	(850)
Capital Outlay	-	65,000	62,893	2,107	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	972,008	1,253,197	1,455,782	(202,585)	385,071	471,571	472,421	(850)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,404)	(3,093)	(135,698)	(132,605)	(1)	(1)	29,396	29,397
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	7,000	7,000	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	7,000	7,000	-	-	-	-
Net Change in Fund Balances	(3,404)	(3,093)	(128,698)	(125,605)	(1)	(1)	29,396	29,397
FUND BALANCES, January 1	367,222	367,222	367,222	-	(53,699)	(53,699)	(53,699)	-
FUND BALANCES, December 31	363,818	364,129	238,524	(125,605)	(53,700)	(53,700)	(24,303)	29,397

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2005

	Charitable Gambling				Parks and Recreation Opportunity			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	15,000	15,000	28,811	13,811	5,000	5,000	1,260	(3,740)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	2,366	2,366	-	-	1,114	1,114
Increase (Decrease) in Fair Value of Investments	-	-	(997)	(997)	-	-	(418)	(418)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	1,524	1,524	10,000	59,076	38,347	(20,729)
Total Revenues	15,000	15,000	31,704	16,704	15,000	64,076	40,303	(23,773)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	15,000	15,000	-	15,000	4,909	53,985	51,319	2,666
Capital Outlay	-	-	-	-	10,000	10,000	1,900	8,100
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	15,000	15,000	-	15,000	14,909	63,985	53,219	10,766
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	31,704	31,704	91	91	(12,916)	(13,007)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	31,704	31,704	91	91	(12,916)	(13,007)
FUND BALANCES, January 1	45,464	45,464	45,464	-	85,942	85,942	85,942	-
FUND BALANCES, December 31	45,464	45,464	77,168	31,704	86,033	86,033	73,026	(13,007)

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES

Schedule 8

BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended December 31, 2005

	Parks and Recreation Grant and Aids				Rella Havens Memorial Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,321,105	1,369,438	1,435,340	65,902	-	-	-	-
Fees, Sales and Services	12,252	12,252	24,717	12,465	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	25,663	25,663	14,344	(11,319)
Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	(5,716)	(5,716)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous - Other	65,000	126,530	116,735	(9,795)	-	-	-	-
Total Revenues	1,398,357	1,508,220	1,576,792	68,572	25,663	25,663	8,628	(17,035)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,103,368	1,254,974	1,205,977	48,997	25,663	25,663	15,201	10,462
Capital Outlay	81,020	111,020	48,460	62,560	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Total Expenditures	1,184,388	1,365,994	1,254,437	111,557	25,663	25,663	15,201	10,462
Excess (Deficiency) of Revenues Over (Under) Expenditures	213,969	142,226	322,355	180,129	-	-	(6,573)	(6,573)
OTHER FINANCING SOURCES (USES)								
Transfers In	430,085	430,085	430,085	-	-	-	-	-
Transfers Out	(710,652)	(710,652)	(710,652)	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(280,567)	(280,567)	(280,567)	-	-	-	-	-
Net Change in Fund Balances	(66,598)	(138,341)	41,788	180,129	-	-	(6,573)	(6,573)
FUND BALANCES, January 1	1,014,581	1,014,581	1,014,581	-	400,149	400,149	400,149	-
FUND BALANCES, December 31	947,983	876,240	1,056,369	180,129	400,149	400,149	393,576	(6,573)

continued

City of Saint Paul, Minnesota
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES
 IN FUND BALANCES
 BUDGET AND ACTUAL - ANNUALLY BUDGETED
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended December 31, 2005

	Total			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes				
Gross Earnings Franchise Fees	1,690,000	1,690,000	1,798,266	108,266
Hotel-Motel Tax	1,773,700	1,773,700	1,782,238	8,538
Total Taxes	3,463,700	3,463,700	3,580,504	116,804
Licenses and Permits	8,892,459	9,105,144	8,877,940	(227,204)
Intergovernmental Revenue	14,003,205	15,547,968	13,427,308	(2,120,660)
Fees, Sales and Services	17,866,647	18,202,441	20,014,811	1,812,370
Assessments	20,283,267	20,283,267	19,246,464	(1,036,803)
Investment Income				
Interest Earned on Investments	596,852	596,852	780,355	183,503
Increase (Decrease) in Fair Value of Investments	-	-	(90,014)	(90,014)
Interest Earned - Other	-	-	54,454	54,454
Miscellaneous - Other	2,745,508	3,219,599	3,298,028	78,429
Total Revenues	67,851,638	70,418,971	69,189,850	(1,229,121)
EXPENDITURES				
Current				
General Government	5,050,817	5,187,408	4,640,223	547,185
Public Safety	18,967,136	21,164,789	18,540,998	2,623,791
Highways and Streets	19,190,662	18,842,870	18,165,339	677,531
Sanitation	3,079,361	2,929,361	2,553,250	376,111
Health	3,997,722	3,997,722	3,840,090	157,632
Culture and Recreation	7,701,704	8,565,410	8,262,459	302,951
Capital Outlay	3,938,633	4,205,309	1,573,337	2,631,972
Debt Service				
Other Debt Principal	70,756	70,756	68,841	1,915
Interest - Other Debt	8,843	8,843	10,757	(1,914)
Total Expenditures	62,005,634	64,972,468	57,655,294	7,317,174
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,846,004	5,446,503	11,534,556	6,088,053
OTHER FINANCING SOURCES (USES)				
Transfers In	5,634,602	5,707,827	5,587,886	(119,941)
Transfers Out	(18,721,314)	(19,803,175)	(19,582,085)	221,090
Sale of Capital Assets	8,000	8,000	16,228	8,228
Total Other Financing Sources (Uses)	(13,078,712)	(14,087,348)	(13,977,971)	109,377
Net Change in Fund Balances	(7,232,708)	(8,640,845)	(2,443,415)	6,197,430
FUND BALANCES, January 1	45,221,125	45,221,125	45,221,125	-
FUND BALANCES, December 31	37,988,417	36,580,280	42,777,710	6,197,430
FUND BALANCES, Multi-Year Funds			526,067	
FUND BALANCES, December 31			43,303,777	

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
December 31, 2005

Schedule 9

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Library Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
ASSETS					
Cash and Investments with Treasurer	11,098,771	-	988,100	172,854	12,259,725
Cash and Investments with Trustees	-	4,666,327	-	-	4,666,327
Receivables					
Accounts (net of allowance for estimated uncollectible)	51,366	-	-	-	51,366
Assessments	13,219,615	-	-	-	13,219,615
Accrued Interest	114,236	14,480	12,097	3,440	144,253
Due from Other Funds	200,974	-	105,000	524,821	830,795
Due from Component Units	-	-	-	141,265	141,265
Due from Other Governmental Units	40,964	-	-	-	40,964
TOTAL ASSETS	24,725,926	4,680,807	1,105,197	842,380	31,354,310
LIABILITIES AND FUND BALANCES					
Liabilities					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	-	4,518	-	-	4,518
Deferred Revenue	13,270,522	1,873	5,391	1,533	13,279,319
Total Liabilities	13,270,522	6,391	5,391	1,533	13,283,837
Fund Balances					
Reserved for					
Mandatory 5% for Retirement of Debt	-	-	26,428	-	26,428
Unreserved					
Designated for Debt Service	11,455,404	4,674,416	1,073,378	840,847	18,044,045
Total Fund Balances	11,455,404	4,674,416	1,099,806	840,847	18,070,473
TOTAL LIABILITIES AND FUND BALANCES	24,725,926	4,680,807	1,105,197	842,380	31,354,310

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR DEBT SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 10

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Library Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
REVENUES					
Taxes					
Property Taxes					
Current Taxpayer	-	-	1,933,230	-	1,933,230
Total Taxes	-	-	1,933,230	-	1,933,230
Intergovernmental Revenue	-	-	150,782	-	150,782
Fees, Sales and Services	-	3,500,000	-	-	3,500,000
Assessments	3,189,601	-	-	-	3,189,601
Investment Income					
Interest Earned on Investments	475,711	109,104	50,524	17,080	652,419
Decrease in Fair Value of Investments	(177,051)	(2,176)	(18,748)	(5,331)	(203,306)
Miscellaneous Revenue - Other	-	2,929,669	-	320,640	3,250,309
Total Revenues	3,488,261	6,536,597	2,115,788	332,389	12,473,035
EXPENDITURES					
Debt Service					
Bond Principal	2,255,000	1,150,000	-	-	3,405,000
Other Debt Principal	-	1,250,000	-	962,708	2,212,708
Interest - Bonds	1,016,962	4,772,768	528,550	-	6,318,280
Interest - Other Debt	-	-	-	274,614	274,614
Total Expenditures	3,271,962	7,172,768	528,550	1,237,322	12,210,602
Excess (Deficiency) of Revenues Over (Under) Expenditures	216,299	(636,171)	1,587,238	(904,933)	262,433
OTHER FINANCING SOURCES (USES)					
Transfers In	8,409	2,382,274	105,000	1,230,813	3,726,496
Transfers Out	-	(1,168,810)	(2,302,140)	(114,660)	(3,585,610)
Total Other Financing Sources (Uses)	8,409	1,213,464	(2,197,140)	1,116,153	140,886
Net Change in Fund Balances	224,708	577,293	(609,902)	211,220	403,319
FUND BALANCES, January 1	11,230,696	4,097,123	1,709,708	629,627	17,667,154
FUND BALANCES, December 31	11,455,404	4,674,416	1,099,806	840,847	18,070,473

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 11

	General Debt Service				HRA General Debt Service			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	6,096,783	6,096,783	6,066,199	(30,584)	-	-	-	-
Current Tax Increment	-	-	21,124	21,124	10,793,281	10,893,954	8,051,689	(2,842,265)
Delinquent Taxpayer	175,000	175,000	55,075	(119,925)	-	-	-	-
Total Property Taxes	6,271,783	6,271,783	6,142,398	(129,385)	10,793,281	10,893,954	8,051,689	(2,842,265)
Gross Earnings Franchise Fees	880,000	880,000	1,095,058	215,058	-	-	-	-
Hotel-Motel Tax	-	-	-	-	220,000	220,000	220,000	-
Total Taxes	7,151,783	7,151,783	7,237,456	85,673	11,013,281	11,113,954	8,271,689	(2,842,265)
Intergovernmental Revenue	426,038	426,038	396,752	(29,286)	210,243	210,243	219,164	8,921
Fees, Sales and Services	-	-	5,000	5,000	755,000	755,000	515,000	(240,000)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	504,526	504,526	794,975	290,449	469,384	489,384	813,381	323,997
Decrease in Fair Value of Investments	-	-	(309,206)	(309,206)	-	-	(178,817)	(178,817)
Interest Earned - Other	-	-	-	-	-	5,961	330,646	324,685
Miscellaneous Revenue - Other	-	-	40,508	40,508	-	-	-	-
Total Revenues	8,082,347	8,082,347	8,165,485	83,138	12,447,908	12,574,542	9,971,063	(2,603,479)
EXPENDITURES								
Current								
General Government	584,349	584,349	417,580	166,769	-	-	-	-
Housing and Economic Development	-	-	-	-	-	6,848,349	3,308,894	3,539,455
Debt Service								
Bond Principal	18,275,000	18,275,000	18,275,000	-	5,417,162	6,402,162	6,741,162	(339,000)
Other Debt Principal	-	-	-	-	950,000	950,000	540,000	410,000
Interest - Bonds	4,099,584	4,099,584	4,051,025	48,559	8,153,822	8,153,822	8,456,818	(302,996)
Interest - Other Debt	-	-	-	-	323,552	323,552	402,729	(79,177)
Bond Issuance Costs	5,000	5,000	-	5,000	-	48,230	46,696	1,534
Total Expenditures	22,963,933	22,963,933	22,743,605	220,328	14,844,536	22,726,115	19,496,299	3,229,816
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,881,586)	(14,881,586)	(14,578,120)	303,466	(2,396,628)	(10,151,573)	(9,525,236)	626,337
OTHER FINANCING SOURCES (USES)								
Transfers In	12,571,571	12,571,571	13,232,040	660,469	13,765,803	13,855,590	18,519,240	4,663,650
Transfers Out	(32,327)	(32,327)	(32,327)	-	(11,225,835)	(13,915,996)	(15,212,494)	(1,296,498)
Current Refunding Bonds Issued	-	-	-	-	-	5,130,000	5,130,000	-
Refunded Bonds	-	-	-	-	-	(5,005,000)	(5,005,000)	-
Discount on Bonds Issued	-	-	-	-	-	(4,601)	(4,601)	-
Total Other Financing Sources (Uses)	12,539,244	12,539,244	13,199,713	660,469	2,539,968	59,993	3,427,145	3,367,152
Net Change in Fund Balances	(2,342,342)	(2,342,342)	(1,378,407)	963,935	143,340	(10,091,580)	(6,098,091)	3,993,489
FUND BALANCES, January 1	25,528,653	25,528,653	25,528,653	-	25,623,128	25,623,128	25,623,128	-
FUND BALANCES, December 31	23,186,311	23,186,311	24,150,246	963,935	25,766,468	15,531,548	19,525,037	3,993,489

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 11

	G.O. Special Assessment - Streets				City Revenue Bonds and Other Long-Term Debt			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	-	-	-	-
Current Tax Increment	-	-	-	-	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Total Property Taxes	-	-	-	-	-	-	-	-
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	3,500,000	3,500,000	3,500,000	-
Assessments	3,233,334	3,233,334	3,189,601	(43,733)	-	-	-	-
Investment Income								
Interest Earned on Investments	300,000	300,000	475,711	175,711	-	-	109,104	109,104
Decrease in Fair Value of Investments	-	-	(177,051)	(177,051)	-	-	(2,176)	(2,176)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	2,929,669	2,929,669	2,929,669	-
Total Revenues	3,533,334	3,533,334	3,488,261	(45,073)	6,429,669	6,429,669	6,536,597	106,928
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	2,255,000	2,255,000	2,255,000	-	1,150,000	1,150,000	1,150,000	-
Other Debt Principal	-	-	-	-	1,250,000	1,250,000	1,250,000	-
Interest - Bonds	1,053,337	1,053,337	1,016,962	36,375	4,772,768	4,772,768	4,772,768	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	3,308,337	3,308,337	3,271,962	36,375	7,172,768	7,172,768	7,172,768	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	224,997	224,997	216,299	(8,698)	(743,099)	(743,099)	(636,171)	106,928
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	8,409	8,409	-	-	2,382,274	2,382,274
Transfers Out	-	-	-	-	-	-	(1,168,810)	(1,168,810)
Current Refunding Bonds Issued	-	-	-	-	-	-	-	-
Refunded Bonds	-	-	-	-	-	-	-	-
Discount on Bonds Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	8,409	8,409	-	-	1,213,464	1,213,464
Net Change in Fund Balances	224,997	224,997	224,708	(289)	(743,099)	(743,099)	577,293	1,320,392
FUND BALANCES, January 1	11,230,696	11,230,696	11,230,696	-	4,097,123	4,097,123	4,097,123	-
FUND BALANCES, December 31	11,455,693	11,455,693	11,455,404	(289)	3,354,024	3,354,024	4,674,416	1,320,392

continued

City of Saint Paul, Minnesota
**COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES**
**BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 11

	Library Debt				Revenue Notes and Other Long-Term Debt			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Taxes								
Property Taxes								
Current Taxpayer	1,933,230	1,933,230	1,933,230	-	-	-	-	-
Current Tax Increment	-	-	-	-	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Total Property Taxes	1,933,230	1,933,230	1,933,230	-	-	-	-	-
Gross Earnings Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	1,933,230	1,933,230	1,933,230	-	-	-	-	-
Intergovernmental Revenue	150,782	150,782	150,782	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	35,522	35,522	50,524	15,002	-	-	17,080	17,080
Decrease in Fair Value of Investments	-	-	(18,748)	(18,748)	-	-	(5,331)	(5,331)
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	396,320	396,320	320,640	(75,680)
Total Revenues	2,119,534	2,119,534	2,115,788	(3,746)	396,320	396,320	332,389	(63,931)
EXPENDITURES								
Current								
General Government	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	789,683	789,683	962,708	(173,025)
Interest - Bonds	792,825	792,825	528,550	264,275	-	-	-	-
Interest - Other Debt	-	-	-	-	273,653	273,653	274,614	(961)
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	792,825	792,825	528,550	264,275	1,063,336	1,063,336	1,237,322	(173,986)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,326,709	1,326,709	1,587,238	260,529	(667,016)	(667,016)	(904,933)	(237,917)
OTHER FINANCING SOURCES (USES)								
Transfers In	105,000	105,000	105,000	-	667,016	667,016	1,230,813	563,797
Transfers Out	(2,302,140)	(2,302,140)	(2,302,140)	-	(114,660)	(114,660)	(114,660)	-
Current Refunding Bonds Issued	-	-	-	-	-	-	-	-
Refunded Bonds	-	-	-	-	-	-	-	-
Discount on Bonds Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,197,140)	(2,197,140)	(2,197,140)	-	552,356	552,356	1,116,153	563,797
Net Change in Fund Balances	(870,431)	(870,431)	(609,902)	260,529	(114,660)	(114,660)	211,220	325,880
FUND BALANCES, January 1	1,709,708	1,709,708	1,709,708	-	629,627	629,627	629,627	-
FUND BALANCES, December 31	839,277	839,277	1,099,806	260,529	514,967	514,967	840,847	325,880

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
DEBT SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 11

	Total			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes				
Property Taxes				
Current Taxpayer	8,030,013	8,030,013	7,999,429	(30,584)
Current Tax Increment	10,793,281	10,893,954	8,072,813	(2,821,141)
Delinquent Taxpayer	175,000	175,000	55,075	(119,925)
Total Property Taxes	18,998,294	19,098,967	16,127,317	(2,971,650)
Gross Earnings Franchise Fees	880,000	880,000	1,095,058	215,058
Hotel-Motel Tax	220,000	220,000	220,000	-
Total Taxes	20,098,294	20,198,967	17,442,375	(2,756,592)
Intergovernmental Revenue	787,063	787,063	766,698	(20,365)
Fees, Sales and Services	4,255,000	4,255,000	4,020,000	(235,000)
Assessments	3,233,334	3,233,334	3,189,601	(43,733)
Investment Income				
Interest Earned on Investments	1,309,432	1,329,432	2,260,775	931,343
Decrease in Fair Value of Investments	-	-	(691,329)	(691,329)
Interest Earned - Other	-	5,961	330,646	324,685
Miscellaneous Revenue - Other	3,325,989	3,325,989	3,290,817	(35,172)
Total Revenues	33,009,112	33,135,746	30,609,583	(2,526,163)
EXPENDITURES				
Current				
General Government	584,349	584,349	417,580	166,769
Housing and Economic Development	-	6,848,349	3,308,894	3,539,455
Debt Service				
Bond Principal	27,097,162	28,082,162	28,421,162	(339,000)
Other Debt Principal	2,989,683	2,989,683	2,752,708	236,975
Interest - Bonds	18,872,336	18,872,336	18,826,123	46,213
Interest - Other Debt	597,205	597,205	677,343	(80,138)
Bond Issuance Costs	5,000	53,230	46,696	6,534
Total Expenditures	50,145,735	58,027,314	54,450,506	3,576,808
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,136,623)	(24,891,568)	(23,840,923)	1,050,645
OTHER FINANCING SOURCES (USES)				
Transfers In	27,109,390	27,199,177	35,477,776	8,278,599
Transfers Out	(13,674,962)	(16,365,123)	(18,830,431)	(2,465,308)
Current Refunding Bonds Issued	-	5,130,000	5,130,000	-
Refunded Bonds	-	(5,005,000)	(5,005,000)	-
Discount on Bonds Issued	-	(4,601)	(4,601)	-
Total Other Financing Sources (Uses)	13,434,428	10,954,453	16,767,744	5,813,291
Net Change in Fund Balances	(3,702,195)	(13,937,115)	(7,073,179)	6,863,936
FUND BALANCES, January 1	68,818,935	68,818,935	68,818,935	-
FUND BALANCES, December 31	65,116,740	54,881,820	61,745,756	6,863,936

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
December 31, 2005

Schedule 12

	Capital Improvement Bonds	City Sales Tax	Library Capital Projects	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
ASSETS						
Cash and Investments with Treasurer	18,306,867	11,919,100	5,454,750	20,167	13,523,687	49,224,571
Cash and Investments with Trustees	-	527,217	-	-	12,766,770	13,293,987
Receivables						
Property Taxes - Due from Ramsey County	-	-	-	-	84,196	84,196
Property Taxes - Delinquent	-	-	-	-	8,219	8,219
Notes and Loans	-	7,131,998	-	315,000	28,074	7,475,072
Accrued Interest	213,914	254,948	66,245	-	149,919	685,026
Due from Other Funds	-	34,750	-	176,700	176,518	387,968
Due from Other Governmental Units	-	1,325,706	-	-	-	1,325,706
Advance to Component Units	-	231,126	-	-	-	231,126
Land Held for Resale	-	-	-	-	697,947	697,947
TOTAL ASSETS	18,520,781	21,424,845	5,520,995	511,867	27,435,330	73,413,818
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	-	-	54,850	20,167	886,436	961,453
Contracts/Retention Payable	-	-	467,047	-	-	467,047
Due to Other Funds	2,438,590	173,173	105,000	176,700	480,505	3,373,968
Due to Other Governmental Units	-	-	-	-	20,837	20,837
Advance from Other Funds	-	-	-	-	6,437,807	6,437,807
Deferred Revenue	95,327	7,291,291	29,521	315,000	896,655	8,627,794
Total Liabilities	2,533,917	7,464,464	656,418	511,867	8,722,240	19,888,906
Fund Balances						
Reserved for Encumbrances	-	-	3,079,779	-	172,689	3,252,468
Reserved for Advance to Component Units	-	231,126	-	-	-	231,126
Unreserved						
Designated for Next Year's Appropriation	-	-	133,298	-	-	133,298
Designated for Specific Capital Projects	15,986,864	13,729,255	1,651,500	-	18,540,401	49,908,020
Total Fund Balances	15,986,864	13,960,381	4,864,577	-	18,713,090	53,524,912
TOTAL LIABILITIES AND FUND BALANCES	18,520,781	21,424,845	5,520,995	511,867	27,435,330	73,413,818

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 13

	Capital Improvement Bonds	City Sales Tax	Library Capital Projects	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
REVENUES						
Taxes						
Property Taxes						
Current Tax Increment	-	-	-	-	4,602,084	4,602,084
Total Property Taxes	-	-	-	-	4,602,084	4,602,084
City Sales Tax	-	14,219,562	-	-	-	14,219,562
Total Taxes	-	14,219,562	-	-	4,602,084	18,821,646
Intergovernmental Revenue	-	-	-	-	57,717	57,717
Fees, Sales and Services	-	2,976	-	-	274,908	277,884
Investment Income						
Interest Earned on Investments	937,152	716,219	311,112	-	818,302	2,782,785
Decrease in Fair Value of Investments	(331,536)	(267,394)	(102,671)	-	(116,842)	(818,443)
Interest Earned - Other	-	450,215	-	-	-	450,215
Miscellaneous Revenue - Other	-	959,647	-	-	128,661	1,088,308
Total Revenues	605,616	16,081,225	208,441	-	5,764,830	22,660,112
EXPENDITURES						
Current						
Housing and Economic Development	-	3,940,330	-	2,068,453	9,068,283	15,077,066
Capital Outlay	-	-	3,979,928	-	1,078,511	5,058,439
Debt Service						
Interest - Other Debt	-	-	-	-	2,122,338	2,122,338
Bond Issuance Costs	69,420	-	-	-	280,171	349,591
Total Expenditures	69,420	3,940,330	3,979,928	2,068,453	12,549,303	22,607,434
Excess (Deficiency) of Revenues Over (Under) Expenditures	536,196	12,140,895	(3,771,487)	(2,068,453)	(6,784,473)	52,678
OTHER FINANCING SOURCES (USES)						
Transfers In	-	8,801,427	-	1,519,148	2,334,422	12,654,997
Transfers Out	(17,060,818)	(29,148,678)	(105,000)	(100,000)	(2,666,613)	(49,081,109)
Bonds Issued	19,000,000	-	-	-	7,515,000	26,515,000
Premium on Bond Issued	461,545	-	-	-	-	461,545
Total Other Financing Sources (Uses)	2,400,727	(20,347,251)	(105,000)	1,419,148	7,182,809	(9,449,567)
Net Change in Fund Balances	2,936,923	(8,206,356)	(3,876,487)	(649,305)	398,336	(9,396,889)
FUND BALANCES, January 1	13,049,941	22,166,737	8,741,064	649,305	18,314,754	62,921,801
FUND BALANCES, December 31	15,986,864	13,960,381	4,864,577	-	18,713,090	53,524,912

City of Saint Paul, Minnesota
COMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS
 December 31, 2005

Schedule 14

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
ASSETS			
Cash and Investments with Treasurer	54,032	9,682	63,714
Receivables			
Accrued Interest	513	92	605
TOTAL ASSETS	54,545	9,774	64,319
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	1,450	-	1,450
Deferred Revenue	229	41	270
Total Liabilities	1,679	41	1,720
Fund Balances			
Reserved for Permanent Fund Activities	30,000	5,000	35,000
Unreserved			
Undesignated	22,866	4,733	27,599
Total Fund Balances	52,866	9,733	62,599
TOTAL LIABILITIES AND FUND BALANCES	54,545	9,774	64,319

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCES**
NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 15

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
REVENUES			
Investment Income			
Interest Earned on Investments	2,125	381	2,506
Decrease in Fair Value of Investments	(795)	(143)	(938)
Total Revenues	1,330	238	1,568
EXPENDITURES			
Current			
Culture and Recreation	1,450	-	1,450
Total Expenditures	1,450	-	1,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120)	238	118
Net Change in Fund Balances	(120)	238	118
FUND BALANCES, January 1	52,986	9,495	62,481
FUND BALANCES, December 31	52,866	9,733	62,599

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 16

	Japanese Gardens				Hoffman Memorial			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
REVENUES								
Investment Income								
Interest Earned on Investments	1,700	1,700	2,125	425	300	300	381	81
Decrease in Fair Value of Investments	-	-	(795)	(795)	-	-	(143)	(143)
Total Revenues	1,700	1,700	1,330	(370)	300	300	238	(62)
EXPENDITURES								
Current								
Culture and Recreation	1,700	1,700	1,450	250	300	300	-	300
Total Expenditures	1,700	1,700	1,450	250	300	300	-	300
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(120)	(120)	-	-	238	238
Net Change in Fund Balances	-	-	(120)	(120)	-	-	238	238
FUND BALANCES, January 1	52,986	52,986	52,986	-	9,495	9,495	9,495	-
FUND BALANCES, December 31	52,986	52,986	52,866	(120)	9,495	9,495	9,733	238

continued

City of Saint Paul, Minnesota
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCES
BUDGET AND ACTUAL - ANNUALLY BUDGETED
NONMAJOR PERMANENT FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 16

	Total			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Investment Income				
Interest Earned on Investments	2,000	2,000	2,506	506
Decrease in Fair Value of Investments	-	-	(938)	(938)
Total Revenues	2,000	2,000	1,568	(432)
EXPENDITURES				
Current				
Culture and Recreation	2,000	2,000	1,450	550
Total Expenditures	2,000	2,000	1,450	550
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	118	118
Net Change in Fund Balances	-	-	118	118
FUND BALANCES, January 1	62,481	62,481	62,481	-
FUND BALANCES, December 31	62,481	62,481	62,599	118

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Nonmajor Enterprise Funds

Enterprise Funds

Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

Special Services - to account for the operations of park pavilions, refreshment stands, golf courses, canoe and boat rentals, swimming pools and beaches, tennis instructions, ski instructions, and ski facilities.

Rice and Arlington Sports Dome - to account for the operation and maintenance of the Rice and Arlington Sports Dome.

Watergate Marina - to account for the operation and maintenance of the Marina.

Impounding Lot - to account for the city's vehicle impounding operations. Charges are made for the towing and storage of impounded vehicles and are collected when vehicles are claimed. Unclaimed vehicles are sold at public auction and proceeds retained. Funds are also received from the salvage of vehicles junked.

River Print Saint Paul/Ramsey County - to account for printing services rendered to city departments, offices, and other governmental units.

City of Saint Paul, Minnesota
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
December 31, 2005

Schedule 17

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
ASSETS						
Current Assets						
Cash and Investments with Treasurer	-	94,339	-	976,891	768,871	1,840,101
Imprest Funds	5,500	-	-	850	-	6,350
Receivables						
Accounts (net of allowance for estimated uncollectibles)	154,360	-	5,000	-	2,006	161,366
Accrued Interest	18,145	-	-	-	-	18,145
Due from Other Funds	15,906	163,236	-	6,877	16,597	202,616
Due from Component Units	-	-	-	-	21,150	21,150
Due from Other Governmental Units	591	-	-	-	143,356	143,947
Inventories						
Materials and Supplies	70,918	-	-	-	144,029	214,947
Impounded Cars	-	-	-	254,160	-	254,160
Total Current Assets	265,420	257,575	5,000	1,238,778	1,096,009	2,862,782
Noncurrent Assets						
Restricted Assets						
Investment for Revenue Bond Debt Service Reserve	666,750	-	-	-	-	666,750
Total Restricted Assets	666,750	-	-	-	-	666,750
Other Assets						
Deferred Charges	112,730	-	-	-	-	112,730
Total Other Assets	112,730	-	-	-	-	112,730
Capital Assets						
Land	3,464,055	-	-	-	-	3,464,055
Buildings and Structures	2,482,193	-	332,293	13,394	-	2,827,880
Less: Accumulated Depreciation	(541,482)	-	(257,509)	(13,394)	-	(812,385)
Equipment	2,411,515	-	68,126	74,097	719,638	3,273,376
Less: Accumulated Depreciation	(1,364,662)	-	(68,126)	(27,169)	(563,408)	(2,023,365)
Total Capital Assets	6,451,619	-	74,784	46,928	156,230	6,729,561
Total Noncurrent Assets	7,231,099	-	74,784	46,928	156,230	7,509,041
TOTAL ASSETS	7,496,519	257,575	79,784	1,285,706	1,252,239	10,371,823

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
December 31, 2005

Schedule 17

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
LIABILITIES						
Current Liabilities (Payable from Current Assets)						
Interfund Payable for Pooled						
Cash and Investments Overdrafts	1,552,414	-	328,561	-	-	1,880,975
Accrued Salaries Payable	128,944	-	-	74,917	17,081	220,942
Accounts Payable	109,042	-	276	263,160	118,501	490,979
Contracts Payable	85,210	-	-	-	-	85,210
Due to Other Funds	47,488	250,000	-	15,720	4,674	317,882
Due to Other Governmental Units	2,371	-	-	4,569	254	7,194
Compensated Absences Payable	10,480	-	-	4,781	2,489	17,750
Revenue Bonds Payable	210,000	-	-	-	-	210,000
Capital Leases Payable	271,264	-	-	-	-	271,264
Accrued Interest Payable						
Revenue Bonds	47,792	-	-	-	-	47,792
Capital Lease	1,521	-	-	-	-	1,521
Total Current Liabilities (Payable from Current Assets)	2,466,526	250,000	328,837	363,147	142,999	3,551,509
Noncurrent Liabilities						
Revenue Bonds Payable	7,100,000	-	-	-	-	7,100,000
Add: Unamortized Premium	222,525	-	-	-	-	222,525
Capital Lease Payable	350,433	-	-	-	-	350,433
Compensated Absences Payable	532,046	-	-	115,839	53,262	701,147
Total Noncurrent Liabilities	8,205,004	-	-	115,839	53,262	8,374,105
TOTAL LIABILITIES	10,671,530	250,000	328,837	478,986	196,261	11,925,614
NET ASSETS						
Invested in Capital Assets, Net of Related Debt	(1,630,112)	-	74,784	46,928	156,230	(1,352,170)
Unrestricted	(1,544,899)	7,575	(323,837)	759,792	899,748	(201,621)
TOTAL NET ASSETS	(3,175,011)	7,575	(249,053)	806,720	1,055,978	(1,553,791)

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 18

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
OPERATING REVENUES						
Fees, Sales and Services	4,216,305	-	24,645	2,837,692	1,336,638	8,415,280
Rents and Leases	687,252	-	-	-	-	687,252
Miscellaneous	94,150	-	-	-	80	94,230
Total Operating Revenues	4,997,707	-	24,645	2,837,692	1,336,718	9,196,762
OPERATING EXPENSES						
Cost of Merchandise Sold	309,554	-	-	-	-	309,554
Salaries	2,760,746	-	-	892,295	330,383	3,983,424
Employee Fringe Benefits	659,917	-	-	254,067	110,406	1,024,390
Services	639,635	900	1,219	1,234,749	270,066	2,146,569
Materials and Supplies	756,125	-	2,674	86,770	440,828	1,286,397
Depreciation	280,414	114,028	10,903	7,410	79,374	492,129
Bad Debts	7,722	-	-	-	-	7,722
Miscellaneous	-	31,556	-	-	-	31,556
Total Operating Expenses	5,414,113	146,484	14,796	2,475,291	1,231,057	9,281,741
OPERATING INCOME (LOSS)	(416,406)	(146,484)	9,849	362,401	105,661	(84,979)
NON-OPERATING REVENUES (EXPENSES)						
Gain on Sale of Assets	910	-	-	-	-	910
Investment Income						
Interest Earned on Investments	42,214	-	-	-	-	42,214
Increase (Decrease) in Fair Value of Investments	(28,122)	7,780	-	-	-	(20,342)
Interest Expense						
Revenue Bonds	(45,921)	(186,175)	-	-	-	(232,096)
Capital Lease	(18,132)	-	-	-	-	(18,132)
Advance from Other Funds	(140,650)	-	-	-	-	(140,650)
Amortization of Bond Issuance Costs	(947)	(52,583)	-	-	-	(53,530)
Total Non-Operating Revenues (Expenses)	(190,648)	(230,978)	-	-	-	(421,626)
Income (Loss) Before Capital Contributions and Transfers	(607,054)	(377,462)	9,849	362,401	105,661	(506,605)
Transfers In	111,000	3,616,861	-	-	-	3,727,861
Transfers Out	(3,183,107)	(2,394,586)	-	(97,632)	(3,615)	(5,678,940)
Change in Net Assets	(3,679,161)	844,813	9,849	264,769	102,046	(2,457,684)
TOTAL NET ASSETS, January 1	504,150	(837,238)	(258,902)	541,951	953,932	903,893
TOTAL NET ASSETS, December 31	(3,175,011)	7,575	(249,053)	806,720	1,055,978	(1,553,791)

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 19

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	4,911,531	-	31,145	2,786,990	854,734	8,584,400
Receipts from Other Funds for Services Provided	25,415	-	-	53,747	463,507	542,669
Other Operating Receipts	-	-	-	-	80	80
Payment to Suppliers	(1,507,045)	(900)	(3,736)	(1,277,787)	(638,577)	(3,428,045)
Payment to Employees	(3,275,019)	-	-	(1,113,083)	(439,038)	(4,827,140)
Payment to Other Funds for Services Used	(124,892)	-	-	(11,029)	(25,486)	(161,407)
Other Operating Payments	-	(31,556)	-	-	-	(31,556)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	29,990	(32,456)	27,409	438,838	215,220	679,001
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers In from Other Funds	111,000	3,453,625	-	-	-	3,564,625
Transfers Out to Other Funds	(3,176,207)	-	-	(97,632)	(3,615)	(3,277,454)
Advance Received for Pooled Cash and Investments Overdraft	1,391,259	-	-	-	-	1,391,259
Repayment of Advance Received for Pooled Cash and Investments Overdrafts	-	-	(5,006)	-	-	(5,006)
Repayment of Advance Received From Other Funds	(3,800,000)	-	-	-	-	(3,800,000)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(5,473,948)	3,453,625	(5,006)	(97,632)	(3,615)	(2,126,576)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from Issuance of Revenue Bonds	7,534,395	-	-	-	-	7,534,395
Proceeds from Issuance of Capital Lease	820,000	-	-	-	-	820,000
Proceeds from Sale of Capital Assets Equipment	911	-	-	-	-	911
Principal Paid on Debt Maturities Revenue Bonds	-	(3,240,000)	-	-	-	(3,240,000)
Capital Lease	(198,303)	-	-	-	-	(198,303)
Payments for Acquisition and Construction of Capital Assets Land	(355,040)	-	-	-	-	(355,040)
Buildings and Structures	(408,272)	-	(7,075)	-	-	(415,347)
Equipment	(856,663)	-	-	-	(141,875)	(998,538)
Construction in Progress	-	-	(15,328)	-	-	(15,328)
Interest Paid On Revenue Bonds	-	(181,905)	-	-	-	(181,905)
Capital Lease	(16,610)	-	-	-	-	(16,610)
Advance From Other Funds	(296,151)	-	-	-	-	(296,151)
Payment of Bond Issuance Costs	(113,677)	-	-	-	-	(113,677)
NET CASH PROVIDED (USED) IN CAPITAL AND RELATED FINANCING ACTIVITIES	6,110,590	(3,421,905)	(22,403)	-	(141,875)	2,524,407
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of Investment Securities	(666,750)	-	-	-	-	(666,750)
Interest and Dividends Received	26,390	1,486	-	-	-	27,876
Increase (Decrease) in Fair Value of Investments	(26,272)	8,039	-	-	-	(18,233)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(666,632)	9,525	-	-	-	(657,107)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	8,789	-	341,206	69,730	419,725
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	5,500	85,550	-	636,535	699,141	1,426,726
CASH AND CASH EQUIVALENTS AT END OF YEAR	5,500	94,339	-	977,741	768,871	1,846,451

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 19

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	(416,406)	(146,484)	9,849	362,401	105,661	(84,979)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities						
Depreciation	280,414	114,028	10,903	7,410	79,374	492,129
Increase (Decrease) in Allowance for Uncollectible Accounts/Loans	(3,972)	-	-	298	-	(3,674)
Changes in Assets and Liabilities (Increase) Decrease in						
Accounts Receivable	(51,962)	-	6,500	(298)	18,650	(27,110)
Due from Other Funds	2,896	-	-	3,045	(800)	5,141
Due from Component Units	-	-	-	-	13,716	13,716
Due from Other Governmental Units	-	-	-	-	(49,961)	(49,961)
Inventories	(20,660)	-	-	(171,130)	11,961	(179,829)
Increase (Decrease) in						
Accrued Salaries Payable	28,519	-	-	27,738	(4,184)	52,073
Compensated Absences Payable	102,937	-	-	(16)	5,820	108,741
Accounts Payable	79,841	-	157	214,718	34,869	329,585
Due to Other Funds	26,012	-	-	1,098	114	27,224
Due to Other Governmental Units	2,371	-	-	(6,426)	-	(4,055)
Total Adjustments	446,396	114,028	17,560	76,437	109,559	763,980
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	29,990	(32,456)	27,409	438,838	215,220	679,001
DETAILS OF CASH AND CASH EQUIVALENTS						
Cash and Investments with Treasurer	-	94,339	-	976,891	768,871	1,840,101
Imprest Funds	5,500	-	-	850	-	6,350
TOTAL CASH AND CASH EQUIVALENTS	5,500	94,339	-	977,741	768,871	1,846,451
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES						
Capital Assets Purchased on Account						
Land	1,192	-	-	-	-	1,192
Buildings and Structures	85,209	-	-	-	-	85,209
Contribution of Capital Assets to General Capital Assets	(6,900)	(2,394,586)	-	-	-	(2,401,486)

Internal Service Funds

Internal Service funds account for the financing of goods or services provided by one department to other departments or to other governmental units.

City Attorney - Outside Services - to account for recoverable legal services rendered to non-city agencies.

Risk Management Retention - to account for the management of the city's workers' compensation, property insurance and tort liability claims.

Internal Borrowing - to account for internal borrowing from the city's cash pool and assets secured to support repayment of loan principal with interest to the pool.

Purchasing's Value Added Services - to account for the service provided by the purchasing division to users such as Ramsey County, the City of Saint Paul, and various smaller agencies.

Real Estate Management - to account for rents received from occupants of the City Hall Annex and to pay all expenses incurred in operating and maintaining the building.

Information Systems - to account for the costs associated with the design and implementation of new information systems.

City-Wide Data Processing - to account for information services provided to License, Inspection and Environmental Protection, Planning and Economic Development, and Public Works financed through special funds.

Equipment Services Fire-Police - to account for the operations of the Public Safety repair shop.

Public Works Engineering - to account for recoverable engineering and professional services rendered by the Department of Public Works.

Public Works Traffic, Signal and Lighting Maintenance - to account for costs incurred by city forces to maintain or upgrade traffic sign, street marking, traffic signal, and street lighting infrastructure.

Asphalt Plant - to account for the manufacturing of asphalt products.

Public Works Equipment - to account for the purchase and repair of most vehicles used by the Department of Public Works.

Public Works Administration - to account for the costs of administrative services provided for the divisions of the Department of Public Works.

Parks and Recreation Special Projects - to account for materials purchased and design services performed by the Division of Parks and Recreation for other departments' capital funds, and outside parties.

Parks and Recreation Supply and Maintenance - to account for all supplies, materials, repair parts, and equipment purchased for use in park and playground maintenance and repair and the recovery of the costs thereof.

Planning and Economic Development Administration - to account for administrative operations within the Department of Planning and Economic Development.

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
ASSETS									
Current Assets									
Cash and Investments with Treasuries	33,544	539,171	-	858,316	-	72,140	-	883,073	6,036,949
Imprest Funds	-	-	-	150	-	-	-	100	150
Receivables									
Accounts (net of allowance for estimated uncollectibles)	-	-	-	8,637	-	-	-	774	1,795
Unbilled Accounts	-	-	-	-	-	-	-	-	31,024
Accrued Interest	-	-	127,337	-	-	-	-	-	-
Due from Other Funds	85,043	214,232	265,301	-	-	-	468,931	201,489	9,345
Due from Component Units	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	90,257	-	-	6,412	-	-	-	508	-
Inventories - Materials and Supplies	-	-	-	-	-	-	-	201,538	-
Prepaid Items	-	239,542	-	-	-	-	-	-	2,743,654
Total Current Assets	208,844	992,945	392,638	873,515	-	72,140	468,931	1,287,482	8,822,917
Non-Current Assets									
Other Assets									
Advance to Other Funds	-	-	2,147,343	-	-	-	-	-	-
Other Long-Term Loans Receivable	-	-	9,197,707	-	-	-	-	-	-
Total Other Assets	-	-	11,345,050	-	-	-	-	-	-
Capital Assets									
Land	-	-	-	-	-	-	-	-	32,000
Buildings and Structures	-	-	-	-	-	-	-	1,152,341	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	(674,726)	-
Equipment	17,624	-	-	25,666	-	-	-	245,029	1,231,977
Less: Accumulated Depreciation	(17,624)	-	-	(20,447)	-	-	-	(202,967)	(1,046,958)
Total Capital Assets	-	-	-	5,219	-	-	-	519,677	217,019
Total Noncurrent Assets	-	-	11,345,050	5,219	-	-	-	519,677	217,019
TOTAL ASSETS	208,844	992,945	11,737,688	878,734	-	72,140	468,931	1,807,159	9,039,936
LIABILITIES									
Current Liabilities (Payable from Current Assets)									
Interfund Payable for Pooled Cash and Investments Overdrafts	-	-	-	-	-	-	383,121	-	-
Accrued Salaries Payable	36,685	-	-	32,994	-	-	66,672	37,250	166,455
Accounts Payable	153	11,851	-	1,112	-	-	-	143,241	58,968
Due to Other Funds	10,545	-	9,912,203	9,186	-	170,000	19,138	55,862	49,201
Due to Component Units	-	-	-	-	-	-	-	-	-
Due to Other Governmental Units	1,010	186,050	-	-	-	-	-	-	75
Unearned Revenue	-	-	-	462,879	-	-	-	-	3,205,193
Compensated Absences Payable	5,237	-	-	4,206	-	-	-	5,186	24,637
Capital Lease Payable	-	-	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	-	-	-	-	-	-
Total Current Liabilities (Payable from Current Assets)	53,630	197,901	9,912,203	510,377	-	170,000	468,931	241,539	3,504,529
Noncurrent Liabilities									
Capital Lease Payable	-	-	-	-	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-	170,000	-	-	-
Compensated Absences Payable	65,617	-	-	92,290	-	-	-	73,265	387,075
Total Noncurrent Liabilities	65,617	-	-	92,290	-	170,000	-	73,265	387,075
TOTAL LIABILITIES	119,247	197,901	9,912,203	602,667	-	340,000	468,931	314,804	3,891,604
NET ASSETS									
Invested in Capital Assets	-	-	-	5,219	-	-	-	519,677	217,019
Unrestricted	89,597	795,044	1,825,485	270,848	-	(267,860)	-	972,678	4,931,313
TOTAL NET ASSETS	89,597	795,044	1,825,485	276,067	-	(267,860)	-	1,492,355	5,148,332

continued

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
ASSETS								
Current Assets								
Cash and Investments with Treasury	187,945	497,884	732,205	1,321,453	133,267	705,090	976,168	12,977,205
Imprest Funds	225	50	-	-	-	-	200	875
Receivables								
Accounts (net of allowance for estimated uncollectibles)	126,035	72,389	3,785	53,670	1	545	-	267,631
Unbilled Accounts	-	-	-	-	-	-	-	31,024
Accrued Interest	-	-	-	-	-	-	-	127,337
Due from Other Funds	379,279	34,775	797,323	423,115	277,727	228,510	762,969	4,148,039
Due from Component Units	17,015	2,107	-	7,515	-	-	-	26,637
Due from Other Governmental Units	127,149	8,413	21,778	22,598	-	5,107	16,155	298,377
Inventories - Materials and Supplies	979,156	240,493	558,401	-	-	166,104	-	2,145,692
Prepaid Items	-	-	11,264	-	-	-	-	2,994,460
Total Current Assets	1,816,804	856,111	2,124,756	1,828,351	410,995	1,105,356	1,755,492	23,017,277
Non-Current Assets								
Other Assets								
Advance to Other Funds	-	-	-	125,000	-	-	-	2,272,343
Other Long-Term Loans Receivable	-	-	-	-	-	-	-	9,197,707
Total Other Assets	-	-	-	125,000	-	-	-	11,470,050
Capital Assets								
Land	-	23,665	25,243	-	-	-	-	80,908
Buildings and Structures	59,649	697,930	1,678,617	5,291,166	-	15,608	-	8,895,311
Less: Accumulated Depreciation	(24,899)	(668,478)	(1,206,944)	(2,221,310)	-	(1,214)	-	(4,797,571)
Equipment	854,304	353,057	19,931,179	679,742	30,568	528,975	147,650	24,045,771
Less: Accumulated Depreciation	(643,985)	(225,395)	(14,605,035)	(488,964)	(30,568)	(280,670)	(129,047)	(17,691,660)
Total Capital Assets	245,069	180,779	5,823,060	3,260,634	-	262,699	18,603	10,532,759
Total Noncurrent Assets	245,069	180,779	5,823,060	3,385,634	-	262,699	18,603	22,002,809
TOTAL ASSETS	2,061,873	1,036,890	7,947,816	5,213,985	410,995	1,368,055	1,774,095	45,020,086
LIABILITIES								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled Cash and Investments Overdrafts	-	-	-	-	-	-	-	383,121
Accrued Salaries Payable	201,552	10,090	63,369	112,716	43,663	36,506	283,543	1,091,495
Accounts Payable	171,296	28,224	119,598	169,228	587	31,446	21,212	756,916
Due to Other Funds	151,568	3,258	33,826	497,397	12,551	12,501	155,178	11,092,414
Due to Component Units	-	-	-	1,303	-	-	-	1,303
Due to Other Governmental Units	-	139	-	-	-	287	667	188,228
Unearned Revenue	-	-	-	-	-	-	-	3,668,072
Compensated Absences Payable	13,678	1,432	8,034	14,403	6,915	3,415	34,911	122,054
Capital Lease Payable	-	-	-	123,437	-	-	-	123,437
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	32,829	-	-	-	32,829
Total Current Liabilities (Payable from Current Assets)	538,094	43,143	224,827	951,313	63,716	84,155	495,511	17,459,869
Noncurrent Liabilities								
Capital Lease Payable	-	-	-	2,176,342	-	-	-	2,176,342
Advance from Other Funds	305,044	-	-	258,000	-	-	-	733,044
Compensated Absences Payable	203,558	20,580	110,633	288,040	135,905	46,900	644,772	2,068,635
Total Noncurrent Liabilities	508,602	20,580	110,633	2,722,382	135,905	46,900	644,772	4,978,021
TOTAL LIABILITIES	1,046,696	63,723	335,460	3,673,695	199,621	131,055	1,140,283	22,437,890
NET ASSETS								
Invested in Capital Assets	245,069	180,779	5,823,060	527,855	-	262,699	18,603	7,799,980
Unrestricted	770,108	792,388	1,789,296	1,012,435	211,374	974,301	615,209	14,782,216
TOTAL NET ASSETS	1,015,177	973,167	7,612,356	1,540,290	211,374	1,237,000	633,812	22,582,196

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET ASSETS**
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 21

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
OPERATING REVENUES									
Fees, Sales and Services	785,752	1,024,720	-	863,110	-	-	1,597,188	2,295,187	7,033,620
Rents and Leases	75,600	-	-	-	-	-	-	-	-
Interest Earned on Loans	-	-	814,162	-	-	-	-	-	-
Miscellaneous	-	419,756	-	-	-	161,959	40	60	6,225
Total Operating Revenues	861,352	1,444,476	814,162	863,110	-	161,959	1,597,228	2,295,247	7,039,845
OPERATING EXPENSES									
Cost of Merchandise Sold	-	-	-	-	-	-	-	-	-
Salaries	667,738	-	-	585,923	-	-	1,158,693	705,219	3,498,298
Employee Fringe Benefits	210,576	861,486	-	184,454	-	-	352,265	222,619	1,364,017
Services	34,254	220,400	-	71,483	-	-	86,270	98,070	1,507,189
Materials and Supplies	9,870	-	-	7,704	-	-	-	1,259,718	294,421
Depreciation	5,875	-	-	3,364	-	-	-	38,240	183,259
Bad Debts	-	-	-	-	-	-	-	-	-
Miscellaneous	-	280	526,077	-	-	-	-	-	-
Total Operating Expenses	928,313	1,082,166	526,077	852,928	-	-	1,597,228	2,323,866	6,847,184
OPERATING INCOME (LOSS)	(66,961)	362,310	288,085	10,182	-	161,959	-	(28,619)	192,661
NON-OPERATING REVENUES (EXPENSES)									
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-	3,000
Interest Expense on Capital Lease	-	-	-	-	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	-	-	-	-	-	-	-	-	3,000
Income (Loss) Before Capital Contributions and Transfers	(66,961)	362,310	288,085	10,182	-	161,959	-	(28,619)	195,661
Transfers In	14,911	432,734	-	-	-	-	-	-	211,150
Transfers Out	(691)	-	-	(5,961)	(296,530)	-	-	-	(263,244)
Change in Net Assets	(52,741)	795,044	288,085	4,221	(296,530)	161,959	-	(28,619)	143,567
TOTAL NET ASSETS, January 1	142,338	-	1,537,400	271,846	296,530	(429,819)	-	1,520,974	5,004,765
TOTAL NET ASSETS, December 31	89,597	795,044	1,825,485	276,067	-	(267,860)	-	1,492,355	5,148,332

continued

City of Saint Paul, Minnesota
**COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND NET ASSETS**
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 21

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
OPERATING REVENUES								
Fees, Sales and Services	3,105,077	1,857,907	5,066,641	3,236,944	1,157,746	1,680,308	8,365,090	38,069,290
Rents and Leases	-	-	8,000	1,487,755	-	-	-	1,571,355
Interest Earned on Loans	-	-	-	-	-	-	-	814,162
Miscellaneous	439,768	-	9,099	30,424	8,395	33,890	60	1,109,676
Total Operating Revenues	3,544,845	1,857,907	5,083,740	4,755,123	1,166,141	1,714,198	8,365,150	41,564,483
OPERATING EXPENSES								
Cost of Merchandise Sold	-	-	1,878,702	-	-	381,166	-	2,259,868
Salaries	3,549,593	217,301	1,131,175	1,921,808	780,767	464,867	4,933,168	19,614,550
Employee Fringe Benefits	1,727,418	68,881	393,035	590,108	240,537	161,234	1,565,573	7,942,203
Services	1,570,224	77,070	651,133	1,566,049	133,868	177,019	1,363,223	7,556,252
Materials and Supplies	2,550,945	1,501,991	155,727	504,241	5,308	48,610	60,235	6,398,770
Depreciation	67,839	15,087	1,222,224	428,152	2,356	46,704	11,670	2,024,770
Bad Debts	93,438	17,602	-	-	-	-	-	111,040
Miscellaneous	25,745	-	-	1,709	-	-	1,078	554,889
Total Operating Expenses	9,585,202	1,897,932	5,431,996	5,012,067	1,162,836	1,279,600	7,934,947	46,462,342
OPERATING INCOME (LOSS)	(6,040,357)	(40,025)	(348,256)	(256,944)	3,305	434,598	430,203	(4,897,859)
NON-OPERATING REVENUES (EXPENSES)								
Intergovernmental Revenue	1,881,554	-	-	-	-	-	-	1,881,554
Gain on Sale of Assets	-	-	50,677	-	-	1,774	-	55,451
Interest Expense on Capital Lease	-	-	-	(134,672)	-	-	-	(134,672)
Total Non-Operating Revenues (Expenses)	1,881,554	-	50,677	(134,672)	-	1,774	-	1,802,333
Income (Loss) Before Capital Contributions and Transfers	(4,158,803)	(40,025)	(297,579)	(391,616)	3,305	436,372	430,203	(3,095,526)
Transfers In	3,759,225	-	-	533,664	-	-	-	4,951,684
Transfers Out	(22,364)	-	(10,062)	(44,515)	-	(244,699)	(26,763)	(914,829)
Change in Net Assets	(421,942)	(40,025)	(307,641)	97,533	3,305	191,673	403,440	941,329
TOTAL NET ASSETS, January 1	1,437,119	1,013,192	7,919,997	1,442,757	208,069	1,045,327	230,372	21,640,867
TOTAL NET ASSETS, December 31	1,015,177	973,167	7,612,356	1,540,290	211,374	1,237,000	633,812	22,582,196

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 22

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from Loan Recipients and Other Customers	386,124	270,779	1,558,702	438,910	-	161,959	-	116,423	52,919
Receipts from Other Funds for Services Provided	422,333	929,919	169,165	487,747	-	-	1,567,977	2,175,714	8,324,343
Other Operating Receipts	-	29,546	-	43,935	-	-	-	-	6,225
Payment to Suppliers	(41,478)	(262,321) *	-	(77,996)	-	-	-	(1,291,510)	(52,244)
Payment to Employees	(869,298)	(861,486)	-	(766,494)	-	-	(1,507,448)	(934,034)	(4,525,477)
Payment to Other Funds for Services Used	(1,483)	-	(526,077)	(2,181)	-	-	(86,270)	(1,149)	(854,890)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(103,802)	106,437	1,201,790	123,921	-	161,959	(25,741)	65,444	2,950,876
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES									
Transfers In from Other Funds	26,404	432,734	-	-	-	-	-	-	211,150
Transfers Out to Other Funds	(691)	-	-	(5,961)	(296,530)	-	-	-	(263,244)
Operating Grants Received	-	-	-	-	-	-	-	-	-
Advance Received for Pooled Cash and Investments Overdraft	-	-	-	-	-	-	25,741	-	-
Advance Received from Other Funds	-	-	9,912,202	-	-	-	-	-	-
Repayment of Advance Made to Other Funds	-	-	3,955,501	-	-	-	-	-	-
Advance Made to Other Funds	-	-	-	-	-	-	-	-	-
Repayment of Advance Received from Other Funds	-	-	(15,069,493)	-	-	(170,000)	-	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	25,713	432,734	(1,201,790)	(5,961)	(296,530)	(170,000)	25,741	-	(52,094)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Proceeds from Sale of Capital Assets									
Equipment	-	-	-	-	-	-	-	-	3,000
Principal Paid on Debt Maturities									
Capital Lease	-	-	-	-	-	-	-	-	-
Payments for Acquisition and Construction of Capital Assets									
Buildings and Structures	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	(5,566)	-	-	-	(10,898)	(88,123)
Interest Paid On									
Capital Lease	-	-	-	-	-	-	-	-	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	-	(5,566)	-	-	-	(10,898)	(85,123)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(78,089)	539,171	-	112,394	(296,530)	(8,041)	-	54,546	2,813,659
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	111,633	-	-	746,072	296,530	80,181	-	828,627	3,223,440
CASH AND CASH EQUIVALENTS AT END OF YEAR	33,544	539,171	-	858,466	-	72,140	-	883,173	6,037,099

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 22

	City Attorney- Outside Services	Risk Management Retention	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES									
Operating Income (Loss)	(66,961)	362,310	288,085	10,182	-	161,959	-	(28,619)	192,661
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities									
Depreciation	5,875	-	-	3,364	-	-	-	38,240	183,259
Increase (Decrease) in Allowance for Uncollectible Accounts	-	-	(51,844)	-	-	-	-	-	-
Changes in Assets and Liabilities									
(Increase) Decrease in									
Accounts Receivable	-	-	-	13,504	-	-	-	(644)	(591)
Unbilled Accounts Receivable	-	-	-	-	-	-	-	-	2,481
Notes and Loans Receivable	-	-	1,009,716	-	-	-	-	-	-
Accrued Interest Receivable	-	-	(44,167)	-	-	-	-	-	-
Due from Other Funds	(11,241)	(214,232)	-	-	-	-	(29,251)	(11,258)	434,146
Due from Component Units	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	(41,654)	-	-	(2,235)	-	-	-	8,793	-
Inventories	-	-	-	-	-	-	-	(17,630)	-
Prepaid Items	-	(239,543)	-	-	-	-	-	-	881,182
Increase (Decrease) in									
Accrued Salaries Payable	1,889	-	-	(2,520)	-	-	(893)	(498)	18,375
Compensated Absences Payable	4,304	-	-	5,102	-	-	-	(8,005)	304,316
Accounts Payable	153	11,852	-	(990)	-	-	-	38,496	35,335
Due to Other Funds	2,823	-	-	1,301	-	-	4,403	46,569	(7,930)
Due to Component Units	-	-	-	-	-	-	-	-	-
Due to Other Governmental Units	1,010	186,050	-	-	-	-	-	-	37
Unearned Revenue	-	-	-	96,213	-	-	-	-	907,605
Total Adjustments	(36,841)	(255,873)	913,705	113,739	-	-	(25,741)	94,063	2,758,215
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(103,802)	106,437	1,201,790	123,921	-	161,959	(25,741)	65,444	2,950,876
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS									
Cash and Investments with Treasurer	33,544	539,171	-	858,316	-	72,140	-	883,073	6,036,949
Imprest Funds	-	-	-	150	-	-	-	100	150
TOTAL CASH AND CASH EQUIVALENTS	33,544	539,171	-	858,466	-	72,140	-	883,173	6,037,099
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES									
Contributions of Capital Assets to General Capital Assets	-	-	-	-	-	-	-	-	-

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 22

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from Loan Recipients and Other Customers	2,117,558	661,216	46,068	107,329	13,082	3,977	1,108,949	7,043,995
Receipts from Other Funds for Services Provided	1,578,404	1,157,197	5,351,861	4,497,893	1,162,794	1,510,924	6,704,940	36,041,211
Other Operating Receipts	-	-	9,370	84	-	23,946	-	113,106
Payment to Suppliers	(2,747,123)	(1,580,389)	(2,267,425)	(963,282)	(82,686)	(529,410)	(1,253,740)	(11,149,604)
Payment to Employees	(5,133,015)	(301,176)	(1,510,930)	(2,551,122)	(1,024,198)	(600,116)	(6,465,293)	(27,050,087)
Payment to Other Funds for Services Used	(1,506,841)	(51,542)	(400,813)	(940,552)	(57,589)	(69,538)	(808,087)	(5,307,012)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(5,691,017)	(114,694)	1,228,131	150,350	11,403	339,783	(713,231)	(308,391)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfers In from Other Funds	3,433,094	-	-	287,435	-	-	-	4,390,817
Transfers Out to Other Funds	(22,364)	-	(10,062)	(44,515)	-	(8,826)	(26,763)	(678,956)
Operating Grants Received	1,881,554	-	-	-	-	-	-	1,881,554
Advance Received for Pooled Cash and Investments Overdraft	-	-	-	-	-	-	-	25,741
Advance Received from Other Funds	-	-	-	400,000	-	-	-	10,312,202
Repayment of Advance Made to Other Funds	-	-	-	-	-	-	-	3,955,501
Advance Made to Other Funds	-	-	-	(150,000)	-	-	-	(150,000)
Repayment of Advance Received from Other Funds	-	-	-	(11,600)	-	-	-	(15,251,093)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	5,292,284	-	(10,062)	481,320	-	(8,826)	(26,763)	4,485,766
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from Sale of Capital Assets								
Equipment	-	-	173,494	-	-	1,774	-	178,268
Principal Paid on Debt Maturities								
Capital Lease	-	-	-	(116,679)	-	-	-	(116,679)
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	(609,263)	-	-	-	(609,263)
Equipment	(204,632)	-	(904,258)	(84,756)	-	(189,886)	-	(1,488,119)
Interest Paid On								
Capital Lease	-	-	-	(136,338)	-	-	-	(136,338)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(204,632)	-	(730,764)	(947,036)	-	(188,112)	-	(2,172,131)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(603,365)	(114,694)	487,305	(315,366)	11,403	142,845	(739,994)	2,005,244
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	791,535	612,628	244,900	1,636,819	121,864	562,245	1,716,362	10,972,836
CASH AND CASH EQUIVALENTS AT END OF YEAR	188,170	497,934	732,205	1,321,453	133,267	705,090	976,368	12,978,080

continued

City of Saint Paul, Minnesota
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended December 31, 2005

Schedule 22

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES								
Operating Income (Loss)	(6,040,357)	(40,025)	(348,256)	(256,944)	3,305	434,598	430,203	(4,897,859)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	67,839	15,087	1,222,224	428,152	2,356	46,704	11,670	2,024,770
Increase (Decrease) in Allowance for Uncollectible Accounts	78,292	17,602	(18,243)	-	-	-	-	25,807
Changes in Assets and Liabilities								
(Increase) Decrease in								
Accounts Receivable	13,151	(25,726)	(3,785)	(38,671)	-	5,455	30	(37,277)
Unbilled Accounts Receivable	-	-	-	-	-	-	-	2,481
Notes and Loans Receivable	-	-	-	-	-	-	-	1,009,716
Accrued Interest Receivable	-	-	-	-	-	-	-	(44,167)
Due from Other Funds	243,793	(17,927)	316,677	(107,043)	12,058	(187,087)	(546,772)	(118,137)
Due from Component Units	(17,015)	133	18,226	13,845	-	6,281	-	21,470
Due from Other Governmental Units	(73,666)	4,025	10,685	(17,948)	-	-	(4,519)	(116,519)
Inventories	(88,559)	(41,224)	(29,384)	-	-	(12,767)	-	(189,564)
Prepaid Items	-	-	1,051	-	-	-	-	642,690
Increase (Decrease) in								
Accrued Salaries Payable	41,306	(3,528)	(1,827)	(4,827)	(1,923)	14,596	887	61,037
Compensated Absences Payable	88,928	(11,338)	10,399	(39,473)	(2,800)	11,389	13,870	376,692
Accounts Payable	122,800	(11,537)	43,461	90,270	(1,099)	13,142	(4,510)	337,373
Due to Other Funds	(120,117)	(246)	6,903	81,686	1,829	7,185	(613,841)	(589,435)
Due to Component Units	(7,412)	-	-	1,303	-	-	-	(6,109)
Due to Other Governmental Units	-	10	-	-	-	287	(249)	187,145
Unearned Revenue	-	-	-	-	(2,323)	-	-	1,001,495
Total Adjustments	349,340	(74,669)	1,576,387	407,294	8,098	(94,815)	(1,143,434)	4,589,468
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(5,691,017)	(114,694)	1,228,131	150,350	11,403	339,783	(713,231)	(308,391)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS								
Cash and Investments with Treasurer	187,945	497,884	732,205	1,321,453	133,267	705,090	976,168	12,977,205
Imprest Funds	225	50	-	-	-	-	200	875
TOTAL CASH AND CASH EQUIVALENTS	188,170	497,934	732,205	1,321,453	133,267	705,090	976,368	12,978,080
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES								
Contributions of Capital Assets to General Capital Assets	-	-	-	-	-	(235,873)	-	(235,873)

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Fiduciary Funds

Agency Funds

Agency funds account for assets held in a custodial capacity for others and/or other funds.

Employee Withholding - to account for monies withheld from employees' salaries and remitted to governmental and outside agencies.

Miscellaneous - to account for proceeds from Comcast for distribution relating to the city's Cable Access Program and to account for taxes levied and collected by Ramsey County and remitted to the Port Authority of the City of Saint Paul.

Unclaimed Property - to account for outstanding checks, which have been written off and are being held under the Minnesota Uniform Disposition of Unclaimed Property Act.

Suspense - to account for receipts and disbursements for which proper accounting cannot be made at time of transaction.

Minnesota Selective Excise Tax Collection - to account for receipts and disbursements of sales tax as required by the Tax Reform and Relief Act.

Building Permits - State Surcharge - to account for city collection of building permit surcharge.

Confiscated and Unclaimed Monies - to account for cash received by the Police Department that is lost, unclaimed, or contraband collected during the course of Police business.

Arbitrage Rebate - to account for the arbitrage rebate due to the Federal Government on the city's bond issues.

City of Saint Paul, Minnesota
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
ALL AGENCY FUNDS
December 31, 2005

Schedule 23

	Employee Withholding	Miscellaneous	Unclaimed Property	Suspense	Minnesota Selective Excise Tax Collection	Building Permits State Surcharge	Confiscated and Unclaimed Monies	Arbitrage Rebate	Total
ASSETS									
Cash and Investments with Treasurer	612,703	-	24,301	-	43,328	19,632	1,010,657	953,410	2,664,031
Receivables									
Property Taxes - Due from Ramsey County	-	14,745	-	-	-	-	-	-	14,745
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	12,975	-	-	-	12,975
Accrued Interest	-	-	-	-	-	-	-	7,152	7,152
Due from Other Funds	-	-	-	-	4,759	-	-	-	4,759
Due from Other Governmental Units	-	-	-	-	1,430	-	-	-	1,430
TOTAL ASSETS	612,703	14,745	24,301	-	62,492	19,632	1,010,657	960,562	2,705,092
LIABILITIES									
Accounts Payable	275,818	14,745	-	-	-	-	1,010,657	-	1,301,220
Due to Other Governmental Units	336,885	-	24,301	-	62,492	19,632	-	960,562	1,403,872
TOTAL LIABILITIES	612,703	14,745	24,301	-	62,492	19,632	1,010,657	960,562	2,705,092

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 24

	Employee Withholding				Miscellaneous				Unclaimed Property			
	01/01/05	Additions	Deductions	12/31/05	01/01/05	Additions	Deductions	12/31/05	01/01/05	Additions	Deductions	12/31/05
ASSETS												
Cash and Investments with Treasurer	539,176	42,332,439	42,258,912	612,703	-	1,207,059	1,207,059	-	28,781	21,343	25,823	24,301
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	5,682	14,745	5,682	14,745	-	-	-	-
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>539,176</u>	<u>42,332,439</u>	<u>42,258,912</u>	<u>612,703</u>	<u>5,682</u>	<u>1,221,804</u>	<u>1,212,741</u>	<u>14,745</u>	<u>28,781</u>	<u>21,343</u>	<u>25,823</u>	<u>24,301</u>
LIABILITIES												
Accounts Payable	218,500	8,639,055	8,581,737	275,818	5,682	1,221,804	1,212,741	14,745	-	-	-	-
Due to Other Governmental Units	320,676	33,728,781	33,712,572	336,885	-	-	-	-	28,781	21,418	25,898	24,301
TOTAL LIABILITIES	<u>539,176</u>	<u>42,367,836</u>	<u>42,294,309</u>	<u>612,703</u>	<u>5,682</u>	<u>1,221,804</u>	<u>1,212,741</u>	<u>14,745</u>	<u>28,781</u>	<u>21,418</u>	<u>25,898</u>	<u>24,301</u>

continued

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 24

	Suspense				Minnesota Selective Excise Tax Collection				Building Permits State Surcharge			
	01/01/05	Additions	Deductions	12/31/05	01/01/05	Additions	Deductions	12/31/05	01/01/05	Additions	Deductions	12/31/05
ASSETS												
Cash and Investments with Treasurer	100,000	77,740	177,740	-	24,276	634,456	615,404	43,328	20,177	206,122	206,667	19,632
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	-	-	-	-
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	12,283	44,794	44,102	12,975	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	5,054	4,759	5,054	4,759	-	-	-	-
Due from Other Governmental Units	-	-	-	-	1,151	1,430	1,151	1,430	-	-	-	-
TOTAL ASSETS	<u>100,000</u>	<u>77,740</u>	<u>177,740</u>	<u>-</u>	<u>42,764</u>	<u>685,439</u>	<u>665,711</u>	<u>62,492</u>	<u>20,177</u>	<u>206,122</u>	<u>206,667</u>	<u>19,632</u>
LIABILITIES												
Accounts Payable	100,000	16,874	116,874	-	-	-	-	-	16	715	731	-
Due to Other Governmental Units	-	-	-	-	42,764	643,789	624,061	62,492	20,161	206,131	206,660	19,632
TOTAL LIABILITIES	<u>100,000</u>	<u>16,874</u>	<u>116,874</u>	<u>-</u>	<u>42,764</u>	<u>643,789</u>	<u>624,061</u>	<u>62,492</u>	<u>20,177</u>	<u>206,846</u>	<u>207,391</u>	<u>19,632</u>

continued

City of Saint Paul, Minnesota
**STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS**
For the Fiscal Year Ended December 31, 2005

Schedule 24

	Confiscated and Unclaimed Monies				Arbitrage Rebate				Total			
	01/01/05	Additions	Deductions	12/31/05	01/01/05	Additions	Deductions	12/31/05	01/01/05	Additions	Deductions	12/31/05
ASSETS												
Cash and Investments with Treasurer	843,644	369,869	202,856	1,010,657	545,723	585,150	177,463	953,410	2,101,777	45,434,178	44,871,924	2,664,031
Receivables												
Property Taxes - Due from Ramsey County	-	-	-	-	-	-	-	-	5,682	14,745	5,682	14,745
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	-	-	-	-	12,283	44,794	44,102	12,975
Accrued Interest	-	-	-	-	5,464	7,152	5,464	7,152	5,464	7,152	5,464	7,152
Due from Other Funds	-	-	-	-	280,000	-	280,000	-	285,054	4,759	285,054	4,759
Due from Other Governmental Units	555	-	555	-	-	-	-	-	1,706	1,430	1,706	1,430
TOTAL ASSETS	<u>844,199</u>	<u>369,869</u>	<u>203,411</u>	<u>1,010,657</u>	<u>831,187</u>	<u>592,302</u>	<u>462,927</u>	<u>960,562</u>	<u>2,411,966</u>	<u>45,507,058</u>	<u>45,213,932</u>	<u>2,705,092</u>
LIABILITIES												
Accounts Payable	844,199	421,438	254,980	1,010,657	-	-	-	-	1,168,397	10,299,886	10,167,063	1,301,220
Due to Other Governmental Units	-	-	-	-	831,187	592,302	462,927	960,562	1,243,569	35,192,421	35,032,118	1,403,872
TOTAL LIABILITIES	<u>844,199</u>	<u>421,438</u>	<u>254,980</u>	<u>1,010,657</u>	<u>831,187</u>	<u>592,302</u>	<u>462,927</u>	<u>960,562</u>	<u>2,411,966</u>	<u>45,492,307</u>	<u>45,199,181</u>	<u>2,705,092</u>

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